A

NEW AND COMPLEAT BOOK OF RATES;

COMPREHENDING THE

RATES OF MERCHANDIZE

As ſettled by the Acts of 12 CAR. II. cap. 4. 11 GEO. I. cap. 7. and ſubſequent Acts of Parliament; and,

SHEWING

The DUTIES and DRAWBACKS payable upon all Goods imported, exported, or carried coaſtwiſe; and the different Branches of the Revenue to which ſuch Duties ſtand appropriated, and out of which ſuch Drawbacks are paid; together with a Chronological Table of ſuch Branches, and the principles of computation to each laid down in a plain and familiar manner.

ALSO,

The ſeveral Bounties, Premiums, or Rewards, due and payable upon the Britiſh WHITE-HERRING, and GREENLAND FISHERY; and upon ſuch Goods of Britiſh Manufacture exported, and thoſe of Foreign Produce imported, as are intituled thereto; diſtinguiſhing what are payable out of the different Revenues of Cuſtoms, Salt, or Exciſe, and what by the Commiſſioners of his Majeſty's Navy; together with a Chronological Table of ſuch Bounties, &c. and the Requiſites of Law neceſſary to be performed for obtaining them, fully ſtated under each particular Claſs.

WITH

A correct Liſt of all the Ports, Members, and Creeks of Importation and Exportation in Great-Britain: and,

A

LAW INDEX TO THE WHOLE,

Containing an Abridgment of the ſeveral Acts of Parliament now in force relative to the Cuſtoms, digeſted under proper Heads alphabetically, and calculated to prevent either the Merchant or Officer from ever being at a loſs in any circumſtance of importation or exportation, there being a proper reference made to the ſaid Index through the courſe of the Rates, and other parts of the Book.

Continued by APPENDIX to the end of the Seſſion of 14 GEO. III.

BY

EDWARD BURROW,

COLLECTOR OF HIS MAJESTY'S CUSTOMS

AT PORT-GLASGOW.

VOL. I.

GLASGOW:

PRINTED BY ROBERT AND ANDREW FOULIS,

PRINTERS TO THE UNIVERSITY,

M.DCC.LXXIV.

MVSEVM
BRITAN
NICVM

CHAPTER THE FIRST,

CONTAINING

The ſeveral particular Branches of the Revenue, at preſent payable to his Majeſty in Great-Britain, upon Goods and Merchandizes imported, exported, and brought, or carried coaſtwiſe; which are diſtinguiſhed by the following denominations, viz.

INWARDS.

N°	N°		Page.
1	Customs	I. Subſidy Inwards, or Old Subſidy	2
		II. Petty Cuſtoms, or Aliens Duty	15
		III. Additional Duty	16
		IV. One per cent. Inwards	20
		V. Compoſition on Petty Seizures	22
		And,	
		* Duty on Oak Bark imported, 1772	98
2	New Subſidy		22
3	One-third Subſidy		27
4	Two-thirds Subſidy		27
5	Subſidy 1747		28
6	Subſidy 1759		31
7	Subſidies on Spirits		33
8	Impoſt on Wines and Vinegar		35
9	Impoſt on Tobacco		40
10	Impoſt 1690		44
11	Impoſt 1692		50
12	Coinage on Wine, Vinegar, Cyder, and Beer		56
13	Coinage on Spirits		57
14	Duty on Wines and Vinegar, 1745		58
15	Duty on Wines and Vinegar, 1763		59
16	Second 25 per cent. on French goods		60
17	Duty of 15 per cent. on Muſlins		61
18	Duty on Spices, Pictures, &c.		63
19	Additional duty on Spices, Pictures; and duty on Drugs, White-Callicoes, Dimities, and other manufactures of Cotton; and on China Ware		64
20	Duty, 1709, on Pepper, Raiſins, and Spice		66
21	Duty on Whale-fins		69
22	Duty on Hides, Skins, Parchment, Vellum, Cards, and Dice		71
23	Additional duty on Hides, Skins, Parchment, and Vellum; and New duty on Starch and Hair-powder, and on Gilt and Silver Wire		74
24	Duty on Sope, Paper, Mill-boards, Paſte-boards, and Scale-boards; and on Linens chequered, ſtriped, printed, painted, ſtained, or dyed		77
25	Additional duty on Sope, Paper, Mill-boards, Paſte-boards, and Scale-boards; and on Linens chequered, ſtriped, printed, painted, ſtained, or dyed; and upon Starch and Hair-powder imported		80
26	Duty on Coals (except Charcoals made of wood) imported from any part beyond the ſea, and on Coals brought by ſea, from any port or place within Great-Britain, to any other port or place in ſaid kingdom; and on all Culm whatſoever; and on Cynders made of Pit-coal brought into Great-Britain, or ſhipped at one port or place, and carried to any other within the ſame		81
27	Additional duty on Coals, &c. &c.		83

* *By* 13 *Geo. III. cap.* 74. *appropriated to this Branch.*

N°		Page.
28	Duty on Candles	84
29	Additional duty on Candles	85
30	Duty on Coals and Culm for building Churches, &c.	86
31	Duty on Sail-cloth	86
32	Duty on Wrought Plate	88
33	Duty on Apples	88
34	Duty on Hops	89
35	Duty on Glaſs, 1746	89
36	Duty on Linen-yarn, 1752	90
37	Duty on Gum Senega, 1752	91
38	Additional duty on Gum Senega, and Gum Arabic, 1765	91
39	Additional duty on Italian Silk-crapes and Tiffanies, 1766	93
40	Additional ſubſidy on Wrought Silks, Bengals, and Stuffs mixed with ſilk or herba, of the manufacture of Perſia, China, or Eaſt-India; and on all Callicoes printed, dyed, painted, or ſtained there, ſold in Great-Britain after the firſt day of June, 1766	93
41	Duty on Sugars imported from the continent of America, 1766	95
42	Additional duty on Drilling, and on certain broad Linen imported, 1767	96
43	Additional duty on Packing, Spruce, Elbing, Queenſborough, and Heſſin Canvas; and on Holland whited Lawn imported, 1767	97
44	Duty on Oak Bark imported, 1772	98
45	Unrated Goods imported, undervalued	99

OUTWARDS.

46	Subſidy, and one per cent. Outwards, with the duties on Leather, White Woollen Cloths, and Foreign Goods uſed in dying exported; and on CULM exported to LISBON	101
47	Duty on Coals exported, 1714	107
48	Additional duty on Coals exported, 1757	107
49	Duty on Beaver Skins, and Beaver Wool, exported, 1764	108
50	Additional duty on Coals exported, 1765	108
51	Additional duty on Gum Senega, or Gum Arabic, exported, 1765	109
52	Duty on foreign Cambricks, and French Lawns, exported to America, 1766	110
53	Subſidy Outwards on Rice exported, 1767	110
54	Prizage and Butlerage	112
55	Deduction of Six Pence per pound for the Civil Liſt	116
1	Duty on Salt imported *(commonly called Exciſe on Salt imported)*	121
2	Duty on ſalted Beef, Pork, Bacon, and Butter from Ireland, 1765	126
1	Exciſe on foreign Liquors imported	127
1	Inland duty on Coffee, Tea, and Chocolate	130

ADVERTISEMENT.

THE Author in his propoſals for publiſhing this Work, mentioned it to be in one volume; but finding himſelf obliged, on account of perſpicuity, to enlarge beyond his firſt expectation, he has divided it into two; which diviſion, far from producing any inconvenience to the Reader, will, he hopes, be found to be much more commodious, as the Law Index, on any reference from the Rates, will be readier to turn to in a ſeparate volume, than if the whole could have been bound together in one.

The ſecond volume is now in the preſs.

TO THE

RIGHT HONOURABLE

THE

LORD NORTH,

FIRST LORD COMMISSIONER OF HIS MAJESTY'S TREASURY,

AND

CHANCELLOR OF HIS EXCHEQUER;

CHANCELLOR OF THE UNIVERSITY OF OXFORD;

KNIGHT OF THE MOST NOBLE ORDER OF THE GARTER;

AND

ONE OF HIS MAJESTY'S MOST HONOURABLE

PRIVY COUNCIL.

MY LORD,

HONOURED with your kind permiſſion, I have the pleaſing ſatisfaction of addreſſing this Work to your Lordſhip; and indeed to whom could it be dedicated with greater propriety than to one who fills the high truſts repoſed in him with ſuch diſtinguiſhed ability and integrity.

The favourable eye with which your Lordſhip has viewed theſe papers, gives me the flattering hopes that they will meet with a kind and candid reception from the publick; and your honouring them with your patronage, muſt procure them the attention of many.

DEDICATION.

As the Commercial Intereſts of this kingdom depend ſo much upon a regular and impartial collection of the Duties, it is a matter of great importance that their computation, and the laws from which they ſpring, ſhould be rendered clear, ſo that juſtice may be inſured to all, and every ſuſpicion of injury removed.

How far the Author has ſucceeded in this deſign he ſubmits with pleaſure to your Lordſhip, whoſe abilities as a financier will be diſtinguiſhed to poſterity, by thoſe prudent and ſalutary laws, that have been made for the improvement of the Revenue, and the reduction of the national debt, during your Lordſhip's adminiſtration, and by the union of oeconomy, with a compleat attention to national ſtrength, and national honour.

With the greateſt fidelity, attachment and reſpect, I have the honour to be,

MY LORD,

Your Lordſhip's

Moſt obedient humble ſervant,

EDWARD BURROW.

CUSTOM-HOUSE PORT-GLASGOW, 1ſt November, 1774.

A CHRONOLOGICAL TABLE OF THE SEVERAL BRANCHES OF THE REVENUE OF CUSTOMS.

A TABLE ſhewing the Branches of the Revenue ariſing in Great-Britain upon Goods and Merchandizes imported, exported, and carried coaſtwiſe, the Times when and by what laws granted, with their further Continuance; diſtinguiſhing ſuch as are under the management of the Commiſſioners of the Cuſtoms, from ſuch as are under the management of the Commiſſioners of Exciſe, or Inland Duties, &c.

	Titles.	From what time granted.	By what Act.	
1. Customs, Comprehending	I. Subſidy Inwards	24 June, 1660.	12 Car. II. cap. 4. § 1. & 2.	A
	II. Petty Cuſtoms, *or* Aliens Duty			
	III. Additional Duty			
	IV. One per cent. Inwards	29 Septem. 1662.	13 & 14 Car. II. cap. 11. § 35.	A
	V. Compoſition on Petty Seizures	By a Clauſe in the Patent	of the Commiſſioners of the Cuſtoms.	
	N. B. The duty on Oak Bark imported, viz. N° 43, *hereafter following, is, by the* 13 *Geo. III. cap.* 74. *appropriated to this branch of* Cuſtoms.			
2.	COINAGE on WINE, VINEGAR, CYDER and BEER	20 Decem. 1666.	18 Car. II. cap. 5. § 6. & 11.	B
3.	COINAGE on SPIRITS			
4.	IMPOST on WINE and VINEGAR	24 June, 1685.	1 Jac. II. cap. 3.	C
5.	IMPOST on TOBACCO	24 June, 1685.	1 Jac. II. cap 4.	D

					Continued by		
A	1 James II.	cap. 1.	§ 4.	from 6 February, 1684, during the King's life.			
	1 Will. and Mar.	14.	2.	from 5 November, 1688, to 25 December, 1689.			
	feſſ. 2.	3.	2.	continued	to ditto	1690.	
	2	1.	4.	2.	granted for four years	to ditto	1694.
	6	1.	2.	ditto five years, to commence on 26 Dec. 1694.			
	8 and 9 Will. III.	20.	1.	continued	to 1 Auguſt, 1706.		
	1 Annae, ſtat. 1.	13.	1.	ditto	to ditto	1710.	
	5	27.	1.	ditto	to ditto	1712.	
	6	11.	1.	one moiety	for 96 years	to ditto	1808.
	1 Geo. I. ſtat. 2.	12.	2.		continued for ever.		
	6 Annae	19.	1.	the other moiety	ditto	to the 1 Auguſt, 1714.	
	7	7.	29.		ditto for ever.		
B	25 Car. II.	8.	1.	from the end of that ſeſſ. of Parl.	For ſeven years, and until the end of the firſt ſeſſion of the ſeveral Parliaments then next following. And by the 8 and 9 Geo. III. ſeſſ. 1. cap. 1. to the end of the then next ſeſſ. of Parliament. But by 9 Geo. III. cap. 25. made perpetual.		
	1 Jac. II.	7.	2.	from 1 Aug. 1685			
	4 and 5 Will. and Mar.	24.	3.	13 Febr. 1692			
	12 and 13 Will. III.	11.	16.	1 June 1701			
	7 Annae	24.	1.	1 March 1708			
	1 Geo. I. ſtat. 2.	43.	1.	1715			
	9	19.	1.	1723			
	4 Geo. II.	12.	1.	1730			
	12	5.	1.	1738			
	19	14.	1.	1745			
	27	11.	1.	1754			
	1 Geo. III.	16.	1.	1761			
C	2 Will. and Mar. ſeſſ. 2.	5.	2.	continued	to 24 June	1696.	
	4 and 5	15.	2.	ditto	to ditto	1698.	
	7 and 8 Will. III.	10.	1.	ditto	to 29 September	1701.	
	8 and 9	20.	4.	ditto	to 1 Auguſt	1706.	
	1 Annae	13.	4.	was granted from ditto	to ditto	1710.	
	5	27.	4.	ditto	to ditto	1712.	
	6	19.	3.	ditto	to ditto	1714.	
	7	8.	1.	ditto	to ditto	1716.	
	8	13.	1.	ditto	to ditto	1720.	
	9	21.	1.	ditto	for ever.		
	3 Geo. I.	9.	10.	ditto			
D	2 Will. and Mar. ſeſſ. 2.	5.	3.	continued	to 24 June	1696.	
	4 and 5	15.	3.	ditto	to ditto	1698.	
	7 and 8 Will. III.	10.	2.	ditto	to 29 September	1701.	
	8 and 9	20.	5.	ditto	to 1 Auguſt	1706.	
	1 Annae, ſtat. 1.	13.	5.	ditto	to ditto	1710.	
	5	27.	5.	ditto	to ditto	1712.	
	6	19.	4.	ditto	to ditto	1714.	
	7	8.	2.	ditto	to ditto	1716.	
	8	13.	2.	ditto	to ditto	1720.	
	9	21.	1.	ditto	for ever.		
	3 Geo. I.	9.	§ 2,3,10.	ditto			

The Branches of the

Titles.	From what time granted.	By what Act.	
6. IMPOST 1690	25 Decem. 1690	2 Will. and Mar. sess. 2. cap. 4.	A
7. IMPOST 1692	1 March, 1692	4 Will. and Mar. cap. 5.	B
8. Duty on SPICES, PICTURES, &c.	1 May, 1695	6 and 7 Will. III. cap. 7. § 2.	C
9. Duty of 2d 25 per cent. on FRENCH GOODS	28 Febr. 1696	7 and 8 Will. III. cap. 20.	D
10. NEW SUBSIDY	31 January, 1699.	9 and 10 Will. III. cap. 23.	E
11. Duty on WHALE FINS	10 July, 1698	9 and 10 Will. III. cap. 45.	F
12. Duty of 15 per cent. on MUSLINS	25 March, 1700	11 and 12 Will. III. cap. 3.	G
13. One-third SUBSIDY	8 March, 1703	2 and 3 Ann. cap. 9. § 1.	H
14. Additional Duty on SPICES, PICTURES, and Duty on DRUGS, WHITE CALLICOES, &c.	1 Febr. 1704	3 and 4 Ann. cap. 4. § 5.	I
15. Two-thirds SUBSIDY	8 March, 1704	3 and 4 Ann. cap. 5. § 1.	K

†

Revenue of Cuſtoms.

			Continued by				
A	4 and 5 Will. and Mar. cap.	15. §	4.	continued	to 10 November	1697.
	7 and 8 Will. III.	10.	4.	ditto	to 29 September	1701.
	8 and 9	20.	7.	ditto	to 1 Auguſt	1706.
	1 Annae, ſtat. 1.	13.	7.	ditto	to ditto	1710.
	5	27.	7.	ditto	to ditto	1712.
	6	19.	6.	ditto	to ditto	1714.
	7	8.	4.	ditto	to ditto	1716.
	8	13.	4.	ditto	to ditto	1720.
	9	21.	1.	ditto	for ever.	
	3 Geo. I.	9.	2,3,10.	ditto	for ever.	
B	8 and 9 Will. III.	12.	1.	ditto	to 17 May	1697.
	8 and 9	20.	8.	ditto	to 1 Auguſt	1706.
	1 Annae, ſtat. 1.	13.	8.	ditto	to ditto	1710.
	5	27.	8.	ditto	to ditto	1712.
	6	19.	7.	ditto	to ditto	1714.
	7	8.	5.	ditto	to ditto	1716.
	8	13.	5.	ditto	to ditto	1720.
	9	21.	1.	ditto	for ever.	
	3 Geo. I.	9.	2,3,10.	ditto	for ever.	
C	9 and 10 Will. III.	14.	1.	ditto	to 1 May	1701.
	12 and 13	11.	1.	ditto	to ditto	1706.
	3 and 4 Annae	4.	1.	ditto	to 24 June	1710.
	6	22.	1.	ditto	to ditto	1714.
	7	7.	26.	ditto	for ever.	
D	1 Geo. I. ſtat. 2.	12.	3.	ditto	for ever.	
E	1 Annae, ſtat. 1.	7.	2.	continued from 9 March 1701, during the Q's life.		
	1 Geo. I.	1.	2.	ditto	1 Aug. 1714, during the K's life.	
	1 Geo. II.	1.	2.	ditto	11 June 1727,	ditto
	1 Geo. III.	1.	2.	ditto	25 Octob. 1760,	ditto
F	1 Annae, ſtat. 1.	13.	14.	continued	to 1 Auguſt	1710.
	5	27.	10.	ditto	to ditto	1712.
	6	19.	9.	ditto	to ditto	1714.
	7	8.	6.	ditto	to ditto	1716.
	8	13.	6.	ditto	to ditto	1720.
	9	21.	1.	ditto	for ever.	
	3 Geo. I.	9.	2,3,10.	ditto	for ever.	
G	12 and 13 Will. III.	11.	12.	ditto	to 29 September	1706.
	3 and 4 Annae	4.	1.	ditto	to 24 June	1710.
	6	22.	1.	ditto	for 4 years to ditto	1714.
	7	7.	26.	ditto	for ever.	
H	4 Annae	6.	1.	ditto	for 98 years to 8 March	1804.
	5	19.	8.	ditto	1 year to ditto	1805.
	6	5.	4.	ditto	1 year to ditto	1806.
	1 Geo. I. ſtat. 2.	12.	8.	ditto	for ever.	
I	6 Annae	22.	1.	ditto	for 4 years to 24 June	1714.
	7	7.	26.	ditto	for ever.	
K	6 Annae	22.	4.	ditto	for 3 years to 8 March	1711.
	7	7.	22.	ditto	for ever.	

The Branches of the

	Titles.	From what time granted.	By what Act.	
16.	Duty on COALS &c. imported, and on COALS &c. brought by Sea from Port to Port in Great-Britain	29 Septem. 1710	8 Ann. cap. 4. § 1.	A
17.	Duty 1709 on PEPPER, RAISINS, and SPICE	6 Febr. 1709	8 Ann. cap. 7. § 6, & 7.	B
18.	Duty on CANDLES	1 May, 1710	8 Ann. cap. 9. § 1.	C
19.	Additional duty on COALS &c. imported, and on COALS &c. brought by Sea from Port to Port in Great-Britain	8 March, 1710	9 Ann. cap. 6. § 8.	D
20.	Additional duty on CANDLES	25 March, 1711	9 Ann. cap. 6. § 11.	E
21.	Duty on HIDES, &c.	24 June, 1711	9 Ann. cap. 12.	F
22.	Duty on HOPS	1 June, 1711	9 Ann. cap. 12.	G
23.	Duty on COALS and CULM for building Churches, &c.	28 Septemb. 1716	9 Ann. cap. 22.	H
24.	Duty on SOPE, PAPER, &c.	10 & 24 June, 1712 and 20 July, 1712	10 Ann. cap. 19.	I
25.	Additional duty on HIDES, &c.	1 Auguſt, 1712 — 16 June, 1712, — 1 July, 1712,	10 Ann. cap. 26.	K
26.	Duty on SAILCLOTH	21 July, 1713	12 Ann. ſtat. 1. cap. 16.	L
27.	Additional duty on SOPE, PAPER, &c.	2 Auguſt, 1714	12 Ann. ſtat. 2. cap. 9.	M
28.	Duty on WROUGHT PLATE	1 June, 1720	6 Geo. I. cap. 11.	N
29.	Duty on APPLES	25 March, 1722	8 Geo. I. cap. 20.	O
30.	Duty on WINES and VINEGAR, 1745	25 March, 1745	18 Geo. II. cap. 9.	P
31.	Duty on Glaſs, 1746	25 March, 1746	19 —— 12.	Q
32.	SUBSIDY 1747	1 March, 1747	21 —— 2.	R
33.	Duty on LINEN-YARN, 1752	25 March, 1752	24 —— 46.	S
34.	Duty on GUM-SENEGA, 1752	10 April, 1752	25 —— 32.	T
35.	SUBSIDY 1759	5 April, 1759	32 —— 10.	U
36.	Duty on WINES and VINEGAR, 1763	31 March, 1763	3 Geo. III. cap. 12.	X
37.	Duty on GUM-SENEGA and GUM-ARABIC, 1765	24 June, 1765	5 —— 37.	Y
38.	Additional duty on ITALIAN SILK-CRAPES and TIFFANIES, 1766	1 Aug. 1766	6 —— 46. § 3.	Z
39.	Duty on EAST-INDIA WROUGHT SILKS, &c. ſold after the 1 June, 1766	1 Aug. 1766	6 —— 52. § 6, & 8.	A
40.	Duty on SUGARS imported from the continent of America, 1766	1 January, 1767	6 —— 52. § 23.	B

Revenue of Cuſtoms.

	Continued by				
A	5 Geo. I.	cap. 19.	§ 1.	continued for ever.	
B	6	4.	1.	ditto — for ever.	
C	9 Ann.	21.	7.	ditto — for ever.	
D	3 Geo. I.	7.	1.	ditto — for ever.	
E	3	7.	1.	ditto — for ever.	
F	3	7.	1.	ditto — for ever.	
G	1	2.	17.	ditto — to 1 Auguſt — 1715.	
	1	12.	5.	ditto — for ever.	
H	1	23.	1.	ditto — to 28 September, 1725.	
	5	9.	1.	ditto — to 25 March — 1751.	
	6	4.	1.	ditto — for ever.	
I	3	7.	1.	ditto — for ever.	
	N. B. This branch comprehends an additional duty on Paper printed, painted, or ſtained, impoſed by the 13 Geo. III. cap. 67.				
K	3 Geo. I.	7.	1.	ditto — for ever.	
L	5	25.	2.	ditto — for ſeven years —	And until the end of the then next ſeſſ. of Parliament.
	10	17.	4.	ditto — for ſeven years —	
	8 Geo. II.	18.	1.	ditto — to 25 March — 1742,	
	15 and 16	35.	1.	ditto — to 1 June — 1747,	
	20	45.	1.	ditto — to ditto — 1754,	
	27	18.	6.	ditto — to 29 Septemb. 1760,	
	33	17.	1.	ditto — to ditto — 1767,	
	8 Geo. III.	23.	5.	ditto — to ditto — 1774,	
M	6 Geo. I.	4.	1.	ditto — for ever.	
	N. B. This branch comprehends an additional duty on Paper printed, painted, or ſtained, impoſed by the 13 Geo. III. cap. 67.				
N	granted for ever.				
O	11 Geo. I.	7.	11.	ditto — for ſeven years.	
	10 Geo. II.	27.	1.	revived and continued without limitation.	
P	granted without limitation.				
Q	— ditto —				
R	— ditto —				
S	— ditto —				
T	— ditto —				
U	— ditto —				
X	— ditto —				
Y	— ditto —				
Z	— ditto —				
A	— ditto —				
B	— ditto —				

The Branches of the

Titles.	From what time granted.	By what Act.	
14. Additional duty on DRILLING, and BROAD LINEN, 1767	25 May, 1767 —	7 Geo. III. cap. 28. —	A
42. Duty on CANVAS and LAWN, 1767 —	1 Auguſt, 1767 —	7 — 58. —	B
43. Duty on OAK BARK imported, 1772 —	25 June, 1772 —	12 — 50. § 2. —	C
44. Unrated Goods imported undervalued —	25 March, 1725 1 June, 1765 —	11 Geo I. cap. 7. § 7. 4 Rule Add. B. of Rates. 5 Geo. III. cap. 43. § 2.	D
OUTWARDS.			
45. SUBSIDY and One per Cent. Outwards —	24 June, 1660 —	12 Car. II. cap. 4. § 2. —	E
46. Duty on COALS exported, 1714 —	2 Auguſt, 1714 —	12 Ann. ſtat. 2. cap. 9. § 9.	F
47. Additional duty on COALS exported, 1757 —	5 July, 1757 —	30 Geo. II. cap. 19. § 28. —	G
48. Duty on BEAVER SKINS and BEAVER WOOL exported, 1764 —	7 April, 1764 —	4 Geo. III. cap. 9. —	H
49. Additional duty on COALS exported, 1765 —	1 June, 1765 —	5 — 35. —	I
50. Duty on GUM SENEGA and GUM ARABIC exported, 1765 —	24 June, 1765 —	5 — 37. —	K
51. Duty on CAMBRICKS and FRENCH LAWNS exported to America, 1766	1 Auguſt, 1766 —	6 — 52. —	L
52. Subſidy Outwards on RICE exported, 1767	29 June, 1767 —	7 — 47. § 7. —	M
53. PRISAGE and BUTLERAGE —	*Theſe are ancient duties payable to the crown of England by prerogative, as particularly deſcribed under the Branch* N° 54.		
54. Deduction of Six Pence per pound for the Civil Liſt —	1 Auguſt, 1721	7 Geo. I. ſtat. 1. cap. 27.	N

N. B. The following Duties are under the management of the Commiſſioners of the Salt, and ariſe to that Revenue; and the Commiſſioners of the Cuſtoms in Scotland are, by Patent, Commiſſioners of the Salt Revenue, and their Officers are Officers of both Revenues.

Titles.	From what time granted.	By what Act.	
1. Duty on SALT imported — (*commonly called*) EXCISE on SALT imported —	25 March, 1694 — 24 Decem. 1699 —	5 & 6 Will. & Mar. cap. 7. § 3 9 & 10 Will. III. cap. 44. § 3.	O P
2. Duty on SALTED BEEF, PORK, BACON and BUTTER from Ireland, 1765	10 January, 1765.	5 Geo. III. cap. 1. —	Q

N. B. The following Branch is under the management of the Commiſſioners of Exciſe in England and Scotland reſpectively.

1. EXCISE on FOREIGN LIQUORS imported.

N. B. The following Branch is under the management of Commiſſioners appointed for the Inland Duties, by 10 *Geo. I. cap.* 10.

1. Inland duty on COFFEE, TEA, and CHOCOLATE.

Revenue of Cuſtoms.

	Continued by
A	granted without limitation.
B	——— ditto ———
C	granted for the term of five years, and to the end of the then next ſeſſion of parliament. *N. B. By 13 Geo. III. cap. 74. this branch is appropriated to the Cuſtoms.*
D	granted without limitation.
E	9 Ann. cap. 6. § 1. revived from 8 March, 1710, for 32 years. 3 Geo. I. cap. 7. § 1. continued for ever.
F	6 Geo. I. cap. 4. § 1. continued for ever.
G	granted without limitation.
H	——— ditto ———
I	——— ditto ———
K	——— ditto ———
L	——— ditto ———
M	granted for and upon all RICE exported that had been imported duty-free from North-America, under the liberty given by 7 Geo. III. cap. 30. and by 13 Geo. III. cap. 7. § 2. for and upon all RICE exported that had been imported duty-free FROM ANY OF HIS MAJESTY'S COLONIES IN AMERICA, under the liberty given by that ſame law.
N	11 Geo. I. cap. 17. § 1, and 19. and 12 Geo. I. cap. 2. § 1, and 26.
O	7 and 8 Will. and Mar. cap. 31. § 1, and 2. continued for ever.
P	revived by 5 Geo. II. cap. 6. from 25 March 1732, and further continued by 7 Geo. II. cap. 6, 8 Geo. II. cap. 12, 14 Geo. II. cap. 22, 18 Geo. II. cap. 5, and by 26 Geo. II. cap. 3. continued for ever.
Q	6 Geo. III. cap. 1. to 1 February 1767.
	7 ——— 1. to ditto — 1768.
	8 ——— 9. to ditto — 1769. and allowing it duty-free, and alſo the importation duty-free, FROM THE BRITISH COLONIES IN AMERICA, to 1 May 1769.
	9 Geo. III. cap. 9. to 1 February 1770, under the like regulations.
	10 ——— 2. to 1 March 1771, under ditto ———
	11 ——— 8. to ditto — 1772, under ditto ———
	12 ——— 2. to ditto — 1773, under ditto ———
	13 ——— 4. to ditto — 1774, under ditto ———
	14 ——— 9. to ditto — 1775, under ditto ———

Continued on

The ſeveral Branches of CUSTOMS, SUBSIDIES, IMPOSITIONS, and DUTIES payable on Goods and Merchandizes imported into, brought coaſtwiſe from Port to Port, or exported out of Great-Britain.

CUSTOMS.

This Branch comprehends the following Duties,

viz.

I. Subſidy Inwards, or Old Subſidy,
II. Petty Cuſtoms, or Aliens Duty,
III. Additional Duty,
IV. One per Cent. Inwards,
V. Compoſition on Petty Seizures,

And,

* Duty on Oak Bark, 1772,

And,

WAS granted and continued by the ſeveral laws noted in the Chronological Table preceding.

The money ariſing by this branch, which comes into the hands of the Receiver-general of the Cuſtoms, is paid into the Exchequer in moieties, for the purpoſes hereafter-mentioned; which moieties are greatly leſſened by that variety of deductions to which this branch of the Revenue is liable; for beſides the drawback thereof which is allowed on exportation, and the repayments made by certificates of over-entry, damage and diſcount; the bounties Outwards on Britiſh and Iriſh Linens, Corn, Cordage, Gunpowder, Sail-cloth, Silk-manufactures, and Sugar refined; the bounties Inwards on Indico, Greenland and White herring fiſheries, the premium or reward upon the importation of Hemp, and Rough and Undreſſed Flax, Raw-Silk from his Majeſty's colonies in America, Deals, Planks, Boards and Timber from his Majeſty's dominions in North-America, and White-oak Staves and Heading from the Britiſh plantations in America, are ſome of them payable out of this branch only, and it is appropriated, in common with other branches of the Revenue for payment of the reſt. The allowances alſo for damaged tobacco cut off at the ſcale; for damaged, corrupt, or unmerchantable wines refuſed and given up; portage-bills (and all charges of management, except where otherwiſe particularly directed) are paid out of it.

N. B. It was formerly the practice to pay the ſalaries and incidents in the ſeveral out-ports in England, out of ſix branches of the Revenue that were united for that purpoſe, viz. This branch of Cuſtoms, Impoſt on wines and vinegar, Impoſt on tobacco, Impoſt 1690, *Impoſt* 1692, *and Duty on whalefins; but in the year* 1761, *the Lords Commiſſioners of his Majeſty's treaſury were pleaſed to direct, "That all the Branches of the Revenue (except the Coal and Coinage duties, and ſix pence per "pound to the Civil liſt) ſhould be applied to the charges of management, the ſix united branches being "found inſufficient to anſwer that end." And ſince that time, this new regulation has been duly obſerved in South-Britain, except where the expences of any port exceed the whole receipt, and then an Impreſt is craved and granted upon the Collector Inwards of the port of London.*

* *This duty is, by* 13 *Geo. III. cap.* 74. *appropriated to this branch.*

By 6 Annae, cap. 11. § 6, and 8. one moiety of the Cuſtoms is appropriated for the payment of annuities for 99 years, which annuities commenced from the 24 June, 1708.

By 1 Geo. I. cap. 12. ſeſſ. 1, 2, 15. (which is made perpetual by 3 Geo. I. cap. 8. § 17.) the other moiety, as alſo the ſurplus of the firſt moiety, after payment of the annuities thereon charged, and the whole thereof, after the laſt day of July, 1808, together with theſe branches following, viz.

N° 3. The One-third Subſidy, *(after the expiration of the terms granted by 4, 5, and 6 Annae,)*	N° 18. Duty on Spices and Pictures, &c.
N° 4. The Two-thirds Subſidy,	N° 19. Additional duty on Spices, &c.
N° 16. Second 25 per cent. on French Goods,	N° 35. Duty on Hops,
N° 17. Duty of 15 per cent. on Muſlins,	Alſo,
	N° 13. Coinage on Spirits, *(by 9 Geo. II. cap. 23. § 17.)*

are made part of the AGGREGATE FUND by that act eſtabliſhed; and the whole Cuſtoms are, by 3 Geo. I. cap. 8. § 17. 5 Geo. I. cap. 3. § 22. and 11 Geo. I. cap. 9. § 1, and 2. further continued for ever, ſubject nevertheleſs to redemption by parliament.

But note, That by 9 Geo. II. cap. 23. § 17. the whole of this branch ariſing on brandy and ſpirits, imported after the 29 September, 1736, (although accounted for under the head of Subſidies on Spirits, for which ſee Branch N° 7.) is united to and made part of the Aggregate Fund, eſtabliſhed by the act of 1 Geo. I. cap. 12.

N° I. Subſidy Inwards, or Old Subſidy.

THIS duty is compoſed of a TONNAGE and a POUNDAGE, which names ariſe from the different regulations, whereby it is impoſed and levied.

By the act of 12 Car. II. cap. 4. it is called a TONNAGE duty on wines imported, being thereon regulated by a ſum certain on every ton; and it is called a POUNDAGE duty on other goods and merchandize imported, being thereon regulated by a certain portion of a pound (or twenty ſhillings) of a rate or valuation.

TONNAGE therefore is payable (in ready money (*a*) before unſhipping to be laid on land) on all wines imported (*b*) except priſage wines; and by the 13th and 14th of Car. II. cap. 11. § 25. vinegar, perry, rape *(of grapes)* cyder and cyder-eager; and alſo by 1 Geo II. ſtat. 2. cap. 17. § 2. wine-lees, which by 12 Car. II. cap. 4. were under the common regulations of poundage, are made ſubject to tonnage for this ſubſidy; on all which it is to be reſpectively levied and collected according to the ſeveral regulations following. Obſerving, That wine-lees * pay the ſame duties as are payable on the importation of wines, according to the ſeveral and reſpective growths thereof.

Viz.		Groſs ſubſidy. per ton. l. s. d.
RHENISH WINE, OR WINE of the growth of GERMANY, imported into any port	By natural born Subjects	6 0 0
AND (*c*) WINES of the growth of HUNGARY from the port of Hamburgh, imported into any port	By Strangers, or in ſhips not belonging to Great-Britain or Ireland, or foreign built	7 10 0
LEVANT WINES imported into London, Briſtol, or Southampton	By natural born Subjects	4 10 0
	By Strangers, or in ſhips not belonging to Great-Britain or Ireland, or foreign built	6 0 0
LEVANT WINES imported into Other ports	By natural born Subjects	3 0 0
	By Strangers, or in ſhips not belonging to Great-Britain or Ireland, or foreign built	4 10 0

(*a*) 12 Car. II. cap. 4. § 1, 3.
(*b*) 12 Car. II. cap. 4. § 15.
(*c*) 1 Ann. ſtat. 1. cap. 12. § 112.
* 1 Geo. II. ſtat. 2. cap. 17. § 2.

			Groſs ſubſidy per ton. l.	s.	d.
All other Wines imported into	London	By natural born Subjects	4	10	0
		By Strangers, or in ſhips not belonging to Great-Britain or Ireland, or foreign built	6	0	0
	Other ports	By natural born Subjects	3	0	0
		By Strangers, or in ſhips not belonging to Great-Britain or Ireland, or foreign built	4	10	0
VINEGAR, PERRY, RAPE *of Grapes*, CYDER, and CYDER-EAGER, of any ſort or kind whatſoever, imported into any port, (*d*) to be collected and levied in ſuch time, and in ſuch manner, as by the act of Tonnage and Poundage is directed and appointed; *conſequently is intituled to the* 12 *per cent. for leakage, under the* 8*th Rule annexed thereto*		By Britiſh	4	10	0
		By Strangers	6	0	0

Out of the above duties on wine, the *merchant* was allowed (*e*) 12 per centum for leakage, in all caſes when the caſks were entered unfilled.

And if he thought that was leſs than the actual leakage, he might (*by practice*) refuſe it, and pay duty for no more wine than was found by gauging to be contained in the caſks on their landing, which was by entering them filled, inſtead of unfilled. For,

It was anciently the method to aſcertain the quantity of wine in ſuch caſes by filling up the caſks out of each other, and hence ariſe the terms of wine (imported in caſks) entered UNFILLED or FILLED.

* But by 4 Geo. III. cap. 13. § 11. "No merchant ſhall, after the firſt of May, 1764, be "allowed twelve per centum, or have any allowance for leakage upon any wine, unleſs imported "directly from the country or place of its growth, or the uſual port or place of its firſt ſhipping; except only *Madeira* wines from any of the *Britiſh* colonies or plantations in *America*, "or from the *Eaſt-Indies*;" and except wines imported from the iſlands of *Guernſey* or *Jerſey*, under the regulations preſcribed by the 8 Geo. III. cap. 23. as noted in page the 6th.

But the abovementioned allowance of twelve per centum on Vinegar, Perry, Rape *of grapes*, Cyder, and Cyder-Eager is not affected by this law.

Beſides the above allowance of twelve per centum under the particular regulations aforeſaid, there are, by the 6 Geo. I. cap. 12. the following further allowances out of all the ſeveral groſs duties upon wine in caſks (except the coinage duty) alſo to be made to the merchant-importer, and to the priſage-maſter or proprietor of the duties of priſage, (being a compenſation for the allowances they would have received out of the ſeveral duties of their damaged wines by virtue of the tenth rule of the Book of Rates (which rule is by this act repealed.)

		per centum.
Upon	Rheniſh Wine, or Wine of the growth of Germany, or Wines which pay duty as ſuch, after the rate of	two pounds.
	French Wines, or Wines of the growth of France, or any of the French king's dominions, after the rate of	ſix pounds.
	Spaniſh, Portugal, and all other Wines, after the rate of	ten pounds.

which ſeveral allowances are to be deducted on the debenture in caſe the wines be exported.

So that the groſs ſubſidy, the diſcounts thereon, and the net ſubſidy remaining to be paid, according to the particular circumſtances of entry, will appear at one view by the table following, both for a ton and a gallon.

(*d*) 13 and 14 Car II. cap. 11. § 25.

(*e*) 8th rule of Book of Rates.

* *Rheniſh Wine from Holland is practically conſidered as from the place of its firſt ſhipping, and intituled to this allowance for leakage.*

All wines (and wine-lees, by 1 Geo. II. ſtat. 2. cap. 17. § 2.) except priſage wines, (*f*) viz.

Species of Wine.	Ports.	Groſs ſubſidy per ton.	
(*g*) FRENCH WINE in caſks imported into	London	4 10 0	A
		6 0 0	B
	Other ports	3 0 0	C
		4 10 0	D
(*g*) RHENISH, GERMANY, and (*h*) HUNGARY WINES in caſks, imported into	All ports	6 0 0	E
		7 10 0	F
(*g*) SPANISH, PORTUGAL, MADEIRA, LEVANT, and all other WINES whatſoever, in caſks, imported into	London	4 10 0	G
		6 0 0	H
	Other ports	3 0 0	I
		4 10 0	K

(*g*) Levant wines into Briſtol and Southampton pay the Old Subſidy as Levant wines into the port of London, in all the ſeveral caſes of entry; but the reſt of the branches as into other out-ports reſpectively.

LEVANT WINES, in flaſks or bottles, imported into	London, Briſtol, or Southampton	4 10 0	L
		6 0 0	M
	Other ports	3 0 0	N
		4 10 0	O

N. B. All other ſorts of wine are, by the 1 *Geo. II. cap.* 17. § 7, *and* 8. *prohibited to be imported in flaſks or bottles, or in caſks containing leſs than* 25 *gallons, except wines of the growth of the dominions of the great Duke of Tuſcany, in open flaſks, or wines of the growth of Turkey, or any other parts of the Levant ſeas, in the ſame manner as they were imported before making the ſaid law; and though the Commiſſioners of the Cuſtoms were ſometimes, in conſequence of the opinions of Lord Hardwick and Sir John Willes, when attorney generals, pleaſed to admit ſmall parcels for private uſe, or as the remains of ſea ſtores belonging to officers or paſſengers, to entry, in which caſes they paid the Groſs ſubſidy above, according to their ſeveral denominations, without any diſcount or allowance thereupon; yet the Lords Commiſſioners of the treaſury were pleaſed, by their minute of the 6th of February,* 1753, *to direct, "That no application for the importation of any wine prohibited to be imported in bottles, be "admitted on any pretence whatſoever." But this minute hath ſince been in part reſcinded, as hereafter noted in the table for* IMPOST *on* WINE.

(*i*) VINEGAR, PERRY, RAPE *of Grapes*, CYDER, and CYDER-EAGER, in caſks, imported into	All ports	4 10 0	P
		6 0 0	Q
If in flaſks or bottles, into	All ports	4 10 0	R
		6 0 0	S

(*f*) 12 Car. II. cap. 4. § 15.

(*g*) Table of Subſidy Tonnage after the Rates Inwards, by ditto act.

(*h*) As admitted by 1 Ann. ſtat. 1. cap. 12. § 112. from Hamburgh.

(*i*) 13 and 14 Car. II. cap. 11. § 25.

Case of Entry.			Discounts upon the groſs ſubſidy. By 8 rule of B. Rates.	Discounts upon the groſs ſubſidy. By 6 Geo. I. cap. 12.	The net ſubſidy. per ton. l.	s.	d.	20ths	per gallon. l.	s.	d.	20ths	7ths	
A	By Britiſh in Britiſh ſhips —	filled —	0	6	4	4	7	4	0	0	4	0	4	.0167,857142,8
		unfilled	12	6	3	13	9	12	0	0	3	16	2	.0146,428571,4
B	(k) Strangers in any ſhips; or Britiſh in foreign ſhips—	filled —	0	6	5	12	9	12	0	0	5	7	3	.02,238095,238
		unfilled	12	6	4	18	4	16	0	0	4	13	5	.01,952380,952
C	Britiſh, &c. —	filled —	0	6	2	16	4	16	0	0	2	13	5	.011,190476,19
		unfilled	12	6	2	9	2	8	0	0	2	6	6	.009,761904,76
D	Strangers, &c. —	filled —	0	6	4	4	7	4	0	0	4	0	4	.0167,857142,8
		unfilled	12	6	3	13	9	12	0	0	3	10	2	.0146,428571,4
E	Britiſh, &c. —	filled —	0	2	5	17	7	4	0	0	5	12	0	.023333333333
		unfilled	12	2	5	3	2	8	0	0	4	18	2	.02,047619,047
F	(k) Strangers, &c.	filled —	0	2	7	7	0	0	0	0	7	0	0	.029166666666
		unfilled	12	2	6	9	0	0	0	0	6	2	6	.0255,952380,9
G	Britiſh, &c, —	filled —	0	10	4	1	0	0	0	0	3	17	1	.0160,714285,7
		unfilled	12	10	3	10	2	8	0	0	3	6	6	.0139,285714,2
H	Strangers; &c. —	filled —	0	10	5	8	0	0	0	0	5	2	6	.02,142857,142
		unfilled	12	10	4	13	7	4	0	0	4	9	1	.01,857142,857
I	Britiſh, &c. —	filled —	0	10	2	14	0	0	0	0	2	11	3	.010,714285,71
		unfilled	12	10	2	6	9	12	0	0	2	4	4	.009,285714,28
K	Strangers, &c. —	filled —	0	10	4	1	0	0	0	0	3	17	1	.0160,714285,7
		unfilled	12	10	3	10	2	8	0	0	3	6	6	.0139,285714,2
L	Britiſh, &c. filled in bottles		0	0	4	10	0	0	0	0	4	5	5	.017,857142,85
M	Strangers, &c. filled in bottles		0	0	6	0	0	0	0	0	5	14	2	.0,238095,2380
N	Britiſh, &c. filled in bottles		0	0	3	0	0	0	0	0	2	17	1	.01,190476,190
O	Strangers, &c. filled in bottles		0	0	4	10	0	0	0	0	4	5	5	.017,857142,85
P	Britiſh, &c. —	filled —	0	0	4	10	0	0	0	0	4	5	5	.017,857142,85
		unfilled	12	0	3	19	2	8	0	0	3	15	3	.01,571428,571
Q	Strangers, &c. —	filled —	0	0	6	0	0	0	0	0	5	14	2	.0,238095,2380
		unfilled	12	0	5	5	7	4	0	0	5	0	4	.02,095238,095
R	Britiſh, &c. filled in bottles		0	0	4	10	0	0	0	0	4	5	5	.017,857142,85
S	Strangers, &c. filled in bottles		0	0	6	0	0	0	0	0	5	14	2	.0,238095,2380

(k) 12 Car. II. cap. 18. § 9.

The regulations preſcribed by the 8 Geo. III. cap. 23. as to wine imported from the iſlands of *Guernſey* or *Jerſey*, are as follow.

" That a certificate on oath of the ſhipper, made before the magiſtrates of the royal courts, " or any three of them, be produced before the collector of the cuſtoms at the port where ſuch " wines are landed in Great-Britain, certifying the name of the veſſel in which ſhipped, the " name of the maſter, and the number and quality of the caſks of wine ſo ſhipped, with the " marks thereon; and that ſuch wines have received no mixture ſince their landing at ſaid " iſlands, except ſuch mixture only as is uſual and neceſſary for clearing and forcing ſuch wines; " and that ſuch wines were imported into the ſaid iſlands in *Britiſh* bottoms only, (unleſs in " time of actual war) and are at the time of their ſhipping for Great-Britain, the property of " *Britiſh* ſubjects only."

Which circumſtance of their having been ſo imported into ſuch iſlands in *Britiſh* bottoms only, is likewiſe to be further proved.

" By a certificate under the hand and ſeal of the *Britiſh* conſul, reſiding in the country where " ſuch wines were firſt ſhipped, which certificate is to be produced at the time of the impor- " tation into the ſaid iſlands, before the royal courts (and there regiſtered) teſtifying that ſuch " wines were ſhipped for the ſaid iſlands in *Britiſh* bottoms, (unleſs in time of actual war) and " are the property of *Britiſh* ſubjects only; and ſpecifying the name of the veſſel in which ſuch " wines were ſhipped, and the name of the maſter thereof, and the quantity of ſuch wines; which " certificate, endorſed by the magiſtrates of the royal courts, or any three of them, ſhall be " tranſmitted to the collector of the cuſtoms at the port where ſuch wines ſhall be landed in " Great-Britain." And,

No wines from any countries where *Britiſh* conſuls reſide, ſhall be intitled to any allowance for leakage on importation into this kingdom from either of the ſaid iſlands, unleſs ſuch certificate be brought and produced as aforeſaid. And,

" In caſe ſuch wines ſhall be imported from the ſaid iſlands in different parcels, the ſaid cer- " tificate ſhall accompany the firſt parcel, and the remainder ſhall be certified by the ſhipper of " ſuch wines in any ſubſequent parcels, upon oath made before the royal court of the iſland " from whence imported, teſtifying the ſame to be part of the wine contained in the ſaid cer- " tificate from the *Britiſh* conſul, and declaring what quantities and parcels of the ſame have " been ſhipped, in what veſſels, and to what ports, with the quantity the ſaid different parcels " ſo ſhipped amount to."

By the Subſidy of Tonnage for Wine, following the Rates Inwards, it is directed, " That " ſuch wines as ſhall be landed in any of the out-ports, and cuſtom paid, and afterwards brought " to the port of London by certificate, ſhall pay ſo much more cuſtom as they paid ſhort of the " duty due in the port of London." And,

By the act of 26 Geo. II. cap. 12. it is further directed, " That no wine, exceeding ten " gallons, be removed or carried from any out-port, or from any other port or place what- " ſoever, either by land or by water, into the port of London, or the members thereof, or " to any place whatſoever, within the diſtance of twenty miles from the Royal Exchange, be- " fore the out-port duties; and alſo the difference of the reſpective duties payable there and " in the port of London, on the importation of ſuch wine, are paid to the collector or other " proper officer of the cuſtoms neareſt to the place from whence ſuch wine is intended to be " removed," under the penalties thereby inflicted; which ſee in the Index, under WINE.

This difference is what has been uſually called THE LONDON DUTY; and though, in ſtrictneſs, it would ſeem, from the foregoing, as if theſe wines ſhould pay up only the difference of the duty, viz. " What they have paid ſhort of the duty due in London, according to the " nature of the entry under which ſuch wines were originally landed and diſcharged;" yet as wines ſo removed in bottles or caſks, are ſuppoſed full, or filled up, it is the practice to take the ſaid difference of duty when in the laſt package as filled, by deducting no other allowances than the ſix pounds per centum on French wines, and ten pounds per centum on Spaniſh, Portugal, and all other wines, granted by the 6 Geo. I. cap. 12. and when in the firſt mentioned package, to make no allowance at all by way of diſcount or otherwiſe; but to take this difference according to the ſubſidy payable for Levant wines imported into London in flaſks or bottles, according to the following particulars, viz.

	Groſs difference of ſubſidy. per ton.	Allowance made by diſcount.	The net ſubſidy. per ton.			per gallon.
Upon RHENISH, GERMANY, and HUNGARY WINES Likewiſe upon LEVANT WINE, when imported into Briſtol, or Southampton	No difference, as paying the ſame to this duty into the Out-ports as into London.					
Upon FRENCH WINE — in caſks —	l. s. d. 1 10 0	l. s. d. 6 per centum 1 8 $2\frac{8}{20}$	l. s. d. 0 0 $1\frac{6}{20}\frac{6}{7}$	.0055,952380,9		
— in bottles —		None — 1 10 —	0 0 $1\frac{8}{20}\frac{4}{7}$	.005,952380,95		
Upon SPANISH, PORTUGAL, LEVANT, and all other WINES — in caſks —	1 10 0	10 per centum 1 7 —	0 0 $1\frac{5}{20}\frac{5}{7}$	.0053,571428,5		
— in flaſks, or bottles —		None — 1 10 —	0 0 $1\frac{8}{20}\frac{4}{7}$	.005,952380,95		

The method of computing the net ſubſidy of tonnage on wines, &c. imported, is illuſtrated in the following example.

Two caſks, containing one ton of Spaniſh wine, imported into the port of London by Britiſh, and in a Britiſh ſhip, from the place of its growth, when entered

As filled. l. s. d.		As unfilled. l. s. d.
4 10 0	The groſs duty, per ton, as before	4 10 0
0 0 0	12 per centum for leakage	0 10 $9\frac{12}{20}$
4 10 0		3 19 $2\frac{8}{20}$
0 9 0	10 per centum of the groſs duty	0 9 0
4 1 0	The net ſubſidy	3 10 $2\frac{8}{20}$

And ſo for all the other various caſes of entry.

Here it may not be improper to take notice of ſuch goods and merchandize as have, by acts ſubſequent to the 12 Car. II. cap. 4. and 13 and 14 Car. II. cap. 11. had their original valuation, or rate for poundage, varied or altered under certain circumſtances of entry on importation, and other rates fixed thereon, by abſolute and determinate ſums, to be paid for the CUSTOM and POUNDAGE thereof; which goods are therefore claſſed by themſelves as follows, being conſidered as not properly coming under the head of tonnage, nor yet naturally falling under the one of poundage ſpringing from the rates of the 12 Car. II. cap. 4.

Thus,

By the act of 22 Car. II. cap. 13. (commonly called the Tillage Act) there ſhall be anſwered and paid for the ſeveral following ſpecies of corn and grain imported, the rates following, for the cuſtom and poundage thereof, *(and are without diſcount.)*

	Old ſubſidy. l. s. d.
1. WHEAT not exceeding 2l. 13s. 4d. per quarter, at the place of importation, (the quarter containing 8 buſhels, and each buſhel 8 gallons, and no more)	0 16 0
1. WHEAT exceeding 2l. 13s. 4d. per ſuch quarter, and yet not above 4l. the quarter	0 8 0
2. RYE, not exceeding 40s. per ſuch quarter, the quarter	0 16 0
3. BARLEY or MALT not exceeding 32s. per ſuch quarter, the quarter	0 16 0
4. BUCK-WHEAT, not exceeding 32s. per ſuch quarter, the quarter	0 16 0
5. OATS, not exceeding 16s. per ſuch quarter, the quarter	0 5 4
6. PEASE or BEANS, not exceeding 40s. per ſuch quarter, the quarter	0 16 0
And,	
7. FRENCH or PEARL-BARLEY, the hundred weight (under all circumſtances of entry)	0 5 0

But when the prices of the ſeveral ſorts of corn or grain beforementioned, exceed the ſeveral rates following each reſpective ſpecies at the time and places of importation, which prices

are, in SOUTH-BRITAIN, to be certified by the juſtices of the peace for the ſeveral counties within England, Wales, and town of Berwick upon Tweed, every quarter ſeſſions, to the collectors of the Cuſtoms, within their reſpective juriſdictions, then the duties payable before the making of this act are to be anſwered and paid for the ſame, French or pearl-barley excepted, which, as mentioned in the laſt page, pays the ſame cuſtom under all circumſtances, and in all caſes of entry.

But here it is to be obſerved, that by the act of the 13 Geo. III. cap. 43. the aforegoing duty to the Old Subſidy was altered on importation of the ſeveral ſpecies of foreign corn and grain following, whenever the prices of the following Britiſh corn and grain, aſcertained in the manner directed by ſaid act, appeared to be as follow; and inſtead of the ſeveral ſums before charged to the Old Subſidy, as the CUSTOM and POUNDAGE thereof, the duties placed in the ſecond column only were to be raiſed, and levied, of which this branch is to have its due proportion, and which will be eaſily aſcertained by the feigned rates pointed out under Corn, in the courſe of the rates following, from page 192 to 200.

		PRICES. per quarter. Winch. M. l. s. d.	DUTY. per quarter. Winch. M. l. s. d.
1. WHEAT —	Whenever the price of middling Britiſh Wheat, at the ports and places where Wheat ſhall be imported, ſhall, on being aſcertained according to the methods preſcribed by former laws, with reſpect to SOUTH-BRITAIN; and by this law †, with reſpect to NORTH-BRITAIN, appear to be, by the Quarter, Wincheſter meaſure, at, or above	2 8 0	0 0 6
2. RYE —	Whenever the price of middling Britiſh Rye, aſcertained as above, appears to be, by the Quarter, Wincheſter meaſure, at, or above	1 12 0	0 0 3
3. BARLEY, BEER, or BIGG —	Whenever the price of middling Britiſh Barley, Beer, or Bigg, aſcertained as above, appears to be, by the Quarter, Wincheſter meaſure, at, or above	1 4 0	0 0 2
4. OATS —	Whenever the price of middling Britiſh Oats, aſcertained as above, appears to be, by the Quarter, Wincheſter meaſure, at, or above	0 16 0	0 0 2
5. PEASE, or BEANS —	Whenever the price of middling Britiſh Peaſe, or Beans, aſcertained as above, appears to be, by the Quarter, Wincheſter meaſure, at, or above	1 12 0	0 0 3
6. OATMEAL — INTO SOUTH-BRITAIN —	When the price of Oats, aſcertained as above, is at, or above	0 16 0	0 0 2
	When its price exceeds 16s. the boll, weighing 8 ſtone troys	—	0 0 2
INTO NORTH-BRITAIN —	When it does NOT ſo exceed that price, the boll, weighing 8 ſtone troys	prohibited to be imported, under forfeiture; and of the veſſel, her tackle, apparel, and furniture, &c.	

By the act of 25 Car. II. cap. 7. (for the encouragement of the Greenland and Eaſtland trades) the following ſums are to be paid for CUSTOM on whale-fins and train-oil, or blubber, imported, under the ſeveral regulations following, viz.

	Old ſubſidy. l. s. d.
1. FOR ALL TRAIN-OIL OR BLUBBER of Greenland, and parts adjacent, and thoſe ſeas, or of Newfoundland, or of any other his Majeſty's colonies and plantations, made of fiſh, or of any other creature living in the ſeas. And, WHALE-FINS caught in ſhips belonging to Great-Britain, and imported in ſuch ſhips *by any perſon or perſons, native or foreigner*	Free.
2. SUCH OIL, taken by ſhipping belonging to any of his Majeſty's colonies and plantations, and imported in ſuch ſhipping, the ton	0 6 0
3. *WHALE-FINS taken and imported in ſuch ſhipping, the ton	2 10 0
4. SUCH OIL, taken by ſuch ſhipping, but imported in ſhips belonging to Great-Britain, the ton	0 3 0
5. *WHALE-FINS ſo taken, and ſo imported, the ton	1 5 0

† 13 Geo. III. cap. 43.

* The act of 4 Geo. III. cap. 29. admitted whale-fins taken from whales caught by any of his Majeſty's ſub-

	Old ſubſidy. l.	s.	d.
6. SUCH OIL and BLUBBER of foreign fiſhing, the ton	9	0	0
And,			
7. WHALE-FINS of foreign fiſhing, the ton	18	0	0

On all which ſums, it is the practice to allow the (*k*) *diſcount of* 5 *per cent.*

POUNDAGE is a duty or ſubſidy of twelve pence for every twenty ſhillings value or rate of all manner of goods imported by way of merchandize, according to the particular rates and values of the ſame goods, as they are particularly and reſpectively rated and valued in the Book of Rates mentioned in, and referred unto, by the act of 12 Car. II. cap. 4. and in the Additional Book of Rates mentioned in, and referred unto, by the act of 11 Geo. I. cap. 7. (which rates ſtand affixed to the goods reſpectively in the 1ſt and 2d column of Rates Inwards, in Chap. II.) or if not there rated according to the value and price of the goods, to be aſcertained by the oath or affirmation (*l*) of the merchant, in the preſence of the cuſtomer, collector, comptroller and ſurveyor, or any two of them, at the port of importation, except goods (*m*) of the growth, product, or manufacture of the Eaſt-Indies, China, or Perſia, which are not particularly rated in the Book of Rates of 12 Car. II. (which rates ſtand in the firſt column, in Chap. II.) the ſubſidy of poundage whereof is to be collected upon the price † reduced, at which they ſhall be fairly ſold by auction, or inch of candle, except (*n*) upon japanned and lacquered goods, which are to pay this duty according to the true and real value of the ſame, to be aſcertained by the groſs price at which ſuch goods ſhall be ſold by the candle, and therefore the value is not to be reduced by making any deduction for duties, &c. as directed, with reſpect to other unrated Eaſt-India goods, by 2 and 3 Q. Ann. cap. 9.

This duty is payable in ready money, † upon all ſuch goods and merchandize ſo imported, before the unſhipping thereof to be laid on land, except theſe following.

(*o*)
- WINES, Vinegar, PERRY, &c. as being liable to the tonnage duty.
- All manner of FISH Engliſh (now Britiſh) taken, and brought by Engliſh (now Britiſh) bottoms.
- All manner of — FRESH FISH, and / BESTIAL.

And,

ALL GOODS mentioned in the Book of Rates of 12 Car. II. cap. 4. to be CUSTOM FREE.

(*p*) DIAMONDS, PEARLS, RUBIES, EMERALDS, and all other jewels and precious ſtones.

Excepted alſo are ſuch goods as by any laws ſubſequent to the ſaid Book of Rates of 12 Car. II. are admitted to be imported duty-free, as reſpectively noted in the courſe of the rates: Or,

Where the original duties thereof have been altered or repealed, and another duty has been impoſed in one ſpecific ſum, to be collected under ſome new branch of the Revenue inſtituted by the law impoſing ſuch duty, as in the inſtances of linen-yarn, and gum-ſenega, hereafter following; as alſo where the old duties are all united and applied to one particular fund, as in the following caſe of

(*q*) BRANDY, and all other ſpirits, where ſuch duties, although ſtill collected by virtue of the acts impoſing and continuing them, are now accounted for under a ſeparate branch, viz. N° 7. Subſidies on Spirits, by reaſon of their different appropriations, under the act of 9 Geo. II. cap. 23. to what they were at firſt originally applied.

(*k*) 17th rule of Book of Rates.

(*l*)
- Rule at the end of Rates Outward by 12 Car. II. cap. 4.
- 11 Geo. I. cap. 7. § 2, & 7. and 4th rule thereto annexed.

(*m*)
- 1ſt and 4th rule of Additional Book of Rates of 11 Geo. I. cap. 7.
- 2 and 3 Q. Ann. cap. 9. § 6, and 7.

(*n*) 12 and 13 Will. III. cap. 11. § 15.

(*o*) 12 Car. II. cap. 4. § 2.

(*p*) 4 and 5 Will. and Mar. cap. 5. § 2.

(*q*) 9 Geo. II. cap. 23. § 17.

jects in the gulph or river of Saint Lawrence, or in any ſeas on the coaſts of any of his Majeſty's colonies in America, to be imported by any perſons in ſhips belonging to his Majeſty's ſubjects, the captain, and three-fourths of the mariners, being alſo his Majeſty's ſubjects, to the 25th of December, 1770, and from thence to the end of the then next ſeſſion of parliament, without paying any other duty than the above reſpectively. And the 11 Geo. III. cap. 38. § 17. gives the ſame liberty, for the ſpace of fifteen years, from the 25th day of December, 1771, on oath being made by the maſter of the ſhip, or the perſon importing the ſame, as directed by ſaid law; which ſee in the Index.

† For the method of payment of this duty on Eaſt-India goods, ſee Chap. III.

(*r*) WHITENED OR BLEACHED LINEN-YARN, known by the name of UNWROUGHT INCLE, or SHORT-SPINNEL, and all other whitened or bleached linen-yarn, of the manufacture of any part or place not belonging to the crown of Great-Britain, being now accounted for under a ſeparate branch, N° 36. as alſo foreign RAW, or BROWN LINEN-YARNS, MADE OF FLAX, imported in ſhips not built in Great-Britain, Ireland, or his Majeſty's dominions in America, and navigated according to law.

(*s*) GUM SENEGA from any part of Europe. *See Branch*, N° 37.

But in caſes where the original duties have been repealed, and new ones impoſed, upon the principle only of leſſening or reducing them, as in thoſe of (1) Books bound, (2) Pictures, (3) Beaver-ſkins, (4) Raw-ſilk, and (5) Succus Liquoritiae, and ſuch new duties are appropriated to the ſame purpoſes as the former ones, this branch of the Revenue has its ſhare in ſuch appropriation with the other branches, and therefore none of the ſaid goods are now excepted.

This duty is to be computed on the ſaid ſeveral rates, values, or prices aforementioned, by the following rules.

			Groſs ſubſidy. l.	s.	d.
(*t*) EARTHEN WARE, not particularly rated by 12 Car. II. *(in the firſt column of rates in Chap. the II.)* viz.	China Ware	$7\frac{1}{2}$ per cent. of the reduced value on the price at the candle, being for every 20s. of ſuch value	0	1	6
	All other ſorts rated by the Additional Book of Rates of 11 Geo. I. cap. 7.	$7\frac{1}{2}$ per cent. of ſuch rate *(in the ſecond column of rates in Chapter the II.)* being for every 20s. thereof	0	1	6
(*u*) GLASS MANUFACTURES, (except GLASS-BEADS)	Rated any where by the act of 12 Car. II. *(in the firſt column of rates in Chap. II.)* except the ſeveral ſpecies therein particularly rated under the letter G. Or, Rated by the act of 11 Geo. I. *(in the ſecond column of rates in Chap. II.)*	$7\frac{1}{2}$ per cent. of ſuch rate, being for every 20s. thereof	0	1	6
	Not at all ſo rated	$7\frac{1}{2}$ per cent. of the real value upon oath, or for every 20s. thereof	0	1	6
FISH, viz. LING, STOCK-FISH, PILCHARD; Or, (*w*) Any other kind of DRIED or SALTED FISH, uſually fiſhed for and caught by the people of Great-Britain or Ireland (unleſs prohibited *) and COD-FISH or HERRINGS not caught in Britiſh or Iriſh veſſels, and cured, ſaved, and dried by Britiſh or Iriſh		Double aliens cuſtom, or 10 per cent. of the rate, being for every 20s. thereof	0	2	0

(*r*) 24 Geo. II. cap. 46. § 2. — 29 Geo. II. cap. 15. § 13, 14. — 10 Geo. III. cap. 38. § 1.
(*s*) 25 Geo. II. cap. 32. § 1, and 2.
(1) 9 Geo. I. cap. 19. § 6, 7, 8.
(2) 8 Geo. I. cap. 20. § 49, 50, 51.
(3) 4 Geo. III. cap. 9. § 1, 2, and 3.
(4) 5 — ditto — 29. § 1, 2, and 3.
(5) 7 — ditto — 47. § 3, 4, and 5.
(*t*) See the note after earthen-ware in rates inwards.
(*u*) See the note after glaſs and glaſſes in rates inwards.
(*w*) 12 Car. II. cap. 18. § 5.

* 10 and 11 William III. cap. 24. prohibits the importation into England of all FISH taken or caught by foreigners (except proteſtant-ſtrangers inhabiting within the kingdom) in any foreign ſhip, veſſel, or bottom, not being wholly Engliſh property, to be uttered, ſold, or expoſed to ſale, except ſtock-fiſh, anchovies, ſturgeon, botargo and cavear; the four laſt of which (as not being uſually fiſhed for by the people of Great-Britain or Ireland) fall not under the above regulation on importation.

LIVE EELS are alſo excepted in the ſaid act, as well as they before were in the act of 32 Car. II. cap. 2. § 7. and more generally ANY EELS, by the act 1 Geo. I. ſtat. 2. cap. 18. therefore SALTED EELS, when taken by foreigners and imported, become liable to this duty, as being uſually fiſhed for by the people of Great-Britain or Ireland.

LOBSTERS and TURBETS are alſo excepted, by 1 Geo. I. ſtat. 2. cap. 18. § 10.

		Groſs ſubſidy. l.	s.	d.
(x) TOYS FOR CHILDREN not any where particularly rated by the act of 12 Car. II. or the act of 11 Geo. I. *(in the firſt and ſecond column of rates, in Chap. II.)*	Sixteen pence in twenty ſhillings value upon oath, or 6⅔ per cent. thereon, being for every ſuch 20s. value	0	1	4
Rated by the act of 11 Geo. I. cap. 7. *(in the ſecond column of rates, in Chap. II.)*	6⅔ per cent. upon ſuch rate, being for every 20s. thereof	0	1	4
(y) DRUGS rated by the act of 12 Car. II. cap. 4. *(in the firſt column of rates, in Chap. II.)* imported OTHERWISE than directly from the place of their growth in Britiſh-built ſhipping, *(except drugs uſed in dying, and* (z) *French or Pearl-barley*	Five per cent. on treble the rate, by ſaid act of the 12 Car. II. *(in the firſt column of rates)* being for every 20s. of ſuch treble rate	0	1	0
ALL OTHER GOODS liable to the ſubſidy of poundage	Five per cent. on the reſpective rate, value, or price, as before noted, being for every 20s. thereof	0	1	0

(a) Under this head is comprehended alſo a duty by way of CUSTOM and IMPOST, on the following ſorts of ſalted or dried fiſh imported in veſſels not Britiſh-built, or belonging to Great-Britain, and whereof the maſter and three-fourths of the mariners at leaſt are not Britiſh, and not having been fiſhed and caught in ſuch Britiſh veſſels; viz.

		Neat duty. l.	s.	d.
1. COD-FISH	the barrel	0	5	0
	the laſt, containing 12 barrels	3	0	0
	the hundred, containing ſix ſcore	0	10	0
2. LINGS, the hundred, containing ſix ſcore		1	0	0
3. WHITE-HERRINGS, the laſt, containing 12 barrels		1	16	0

But by the 18 Car. II. cap. 2. § 2. are prohibited to be imported, uttered, ſold, or expoſed to ſale under the penalty of forfeiture.

4. COLE-FISH, the hundred, containing ſix ſcore		0	5	0
5. HADDOCKS and 6. GULL-FISH	the barrel	0	2	0

But by 10 and 11 Will. III. cap. 24. § 13. prohibited to be imported and ſold under the penalty of forfeiture.

(b) Out of this groſs ſubſidy of poundage upon all goods imported, as aforeſaid, there is to be allowed a diſcount of five per cent. except upon thoſe following; viz.

CORN AND GRAIN, whenever this duty is taken under the regulation of the act of Tillage 22 Car. II. cap. 13. and on FRENCH or PEARL-BARLEY imported — *See the Rates Inwards*

AND,

FISH, to the aforementioned duty by way of CUSTOM and IMPOST, whenever importable under the act of 15 Car. II. cap. 7.

} which have no diſcount.

But upon Tobacco imported, the following diſcounts are to be allowed in lieu of the aforeſaid five per cent. viz.

Upon TOBACCO { (c) of the Britiſh plantations — 25 per cent.
(d) not of the Britiſh plantations — 5 and 8 per cent.
which ſaid allowance of 8 pounds per cent. is not to be deducted from the merchants on exportation.

The method of computing this ſubſidy of poundage is illuſtrated in the following examples; viz.

(x) See the note after babies heads in rates inwards.
(y) 8 and 9 Will III. cap. 34. § 2, and 3.
(z) 22 Car. II. cap. 13. § 3.
(a) 15 Car. II. cap. 7. § 17.
(b) 17th rule of Book of Rates.
(c) 9 Geo. I. cap. 21. § 3.
(d) 17th rule of Book of Rates. 12 Q. Ann. ſeſſ. 2. cap. 8. § 1. 5 Geo. I. cap. 7. § 1.

Example the firſt.

1200 lb *of Britiſh plantation tobacco.*

	l.	s.	d.
Upon recourſe to the head of Tobacco in the letter T in Chap. the ſecond, this ſort will be found to be rated at 1 s. 8 d. per pound; at which rate the quantity propoſed amounts to	100	0	0
The groſs ſubſidy, being five per cent. of the rate, amounts to	5	0	0
The diſcount, at twenty-five per cent. to be deducted, amounts to	1	5	0
The remainder, being the neat ſubſidy, to be paid, amounts to	3	15	0

Example the ſecond.

1500 lb *of Spaniſh tobacco.*

The amount of the rate, which, as before directed, will be found to be ten ſhillings per pound	750	0	0
The groſs ſubſidy at five per cent.	37	10	0
The firſt diſcount at five per cent.	1	17	6
	35	12	6
The ſecond diſcount at 8 per cent. on the remainder	2	17	0
The neat ſubſidy to be paid	32	15	6

Example the third.

100 lb *of Italian wrought ſilk (called Crapes and Tiffanies) imported from Italy, in a Britiſh ſhip.*

The amount of the rate, being 11 l. 13 s. 4 d. per pound	166	13	4
The groſs ſubſidy at five per cent.	8	6	8
The diſcount at five per cent.	0	8	4
The neat ſubſidy to be paid	7	18	4

Or this duty may be wrought after the following manner, being the practice of the port of London.

Suppoſe the laſt example.

The amount of the rate, as before	166	13	4
The diſcount at five per cent.	8	6	8
	158	6	8
The neat ſubſidy to be paid, at five per cent.	7	18	4

And after the method of theſe examples, may the ſubſidy of poundage on all other ſpecies of goods be computed.

† This duty of poundage is alſo payable (after the rate of five per cent.) for ſhips taken as prize, and regularly condemned in the court of Admiralty; and by the judgment of the Barons of Exchequer at Weſtminſter in a cauſe from Briſtol, is due upon the value of the ſhip, her tackle, apparel, furniture and ſpare ſtores, as aſcertained upon oath; but it is the practice not to charge them with any other duties whatſoever.

The aforeſaid ſubſidy of tonnage and poundage having been duly paid at importation, if the goods ſhall be afterwards * duly exported to foreign parts within three * years time from the importation of ſuch goods, accounting ſuch importation from the maſter's report of the ſhip, the exporter is intitled to the DRAWBACK or REPAYMENT, in the following manner.

		The drawback.
(*e*) BEAVER-SKINS —		nothing.
(*f*) BOOKS BOUND —		
(*g*) BORAX and CAMPHIRE	refined in Great-Britain under the proofs required by this law	as a like quantity of unrefined.
(*h*) CABLE-YARN or CORDAGE	foreign	nothing.

* As directed under 2d rule of the Book of Rates. 7 Geo. I. ſtat. 1. cap. 21. § 10.

(*e*) 4 Geo. III. cap. 9. § 4.

(*f*) 9 Geo. I. cap. 19. § 6, 7.

(*g*) 17 Geo. II. cap. 31. § 3.

(*h*) 6 Q. Ann. cap. 19. § 13.

† *For the duties on foreign built ſhips, purchaſed with an intent to be broke up and ſold in Great-Britain as merchandize, and their materials, ſee the Rates Inwards.*

	The drawback.
(*i*) CALLICOES, painted, dyed, printed, or ſtained in Perſia, China, or Eaſt-India * CAMBRICKS and FRENCH LAWNS (*k*) CANDLES (*l*) COPPER-BARS, not imported from the Eaſt-Indies, or the coaſt of Barbary, and not exported by any of his Majeſty's ſubjects	nothing.
† COFFEE and COCOA NUTS, of the growth or produce of any Britiſh colony or plantation in America, and exported as merchandize	all.
‡ CHINA EARTHEN WARE, packed in the preſence of the proper officer, in the warehouſe belonging to the Eaſt-India company, where lodged at importation	half.

For the drawback on Corn, *ſee under the Rates Inwards.*

	l.	s.	d.
(*m*) CURRANTS, the hundred weight — all but	0	1	6

And ſee alſo PETTY CUSTOMS.

(*n*) HEMP unwrought, to the Britiſh dominions in America (*o*) HOPS foreign, to Ireland IRON or STEEL (*p*) foreign; (*q*) wares made of wrought iron or ſteel in foreign parts — to the Britiſh colonies or plantations in America (*r*) MUM foreign (*s*) OYSTERS, having been imported from France (*t*) PAPER foreign (*u*) PEPPER (*w*) PICTURES				nothing.
(*x*) PERRY, the ton — By Britiſh	all paid inwards but	1	0	0
	By Strangers — all paid inwards but	1	5	0
(*y*) RAPE *(of Grapes)* the ton — By Britiſh	all paid inwards but	1	0	0
	By Strangers — all paid inwards but	1	5	0
(*z*) SAIL-CLOTH foreign, or SAILS foreign made				nothing.
SILKS WROUGHT, viz. (*a*) Alamodes and luſtrings, foreign; (*b*) Bengals, and ſtuffs mixed with ſilk or herba, of the manufacture of Perſia, China, or Eaſt-India				nothing.
(*c*) Of all other places *(regard being had to 6 Geo. III. cap. 28 § 1, and 13.)*				two-thirds.
SILVER-PLATE (by 31 Geo. II. cap. 32. § 9.) (*d*) SNUFF (*e*) SOPE STARCH				nothing.
‖ SUGARS of the produce or manufacture of any foreign plantation, or, SUGARS which are by law to be deemed and taken to be foreign Sugars	to Ireland			nothing.

(*i*) 11 and 12 Will. III. cap. 10. § 10.
(*k*) 23 Geo. II. cap. 21. § 36.
(*l*) 9 and 10 Will. III. cap. 26. § 19.; 12 Q. Ann. ſtat. 1. cap. 18. § 4, and 5.; 13 Geo. I. cap. 27. § 1.; 15 Geo. II. cap. 35. § 4.; 26 Geo. II. cap. 32. § 2.; 32 Geo. II. cap. 23. § 1.; 6 Geo. III. cap. 44. § 1.
(*m*) 6th rule of Book of Rates 12 Car. II. cap. 4.
(*n*) 4 Geo. II. cap. 27. § 7.
(*o*) 9 Q. Ann. cap. 12. § 27.
(*p*) 9 Q. Ann. cap. 6. § 55.
(*q*) 2 and 3 Q. Ann. cap. 9. § 12.
(*r*) 1 Will. and Mary, cap. 22. § 4.
(*s*) 10 Geo. II. cap. 30. § 4.
(*t*) 10 Geo. II. cap. 27. § 4.
(*u*) 8 Q. Ann. cap. 7. § 11.
(*w*) 8 Geo. I. cap. 20. § 49, and 50.
(*x* and *y*) 13 and 14 Car. II. cap. 11. § 25.
(*z*) 4 Geo. II. cap. 27. § 3.
(*a*) 8 and 9 Will. III. cap. 36. § 5.
(*b*) 11 and 12 Will. III. cap. 10. § 10.
(*c*) The clauſe after the rates of ſilk.
(*d*) 12 Geo. I. cap. 26. § 5.
(*e*) 23 Geo. II. cap. 21. § 36.
* 32 Geo. II. cap. 32. § 3, and 4.; 7 Geo. III. cap. 43. § 4.
† 7 Geo. III. cap. 46. § 6. *See form of a bond to be given in the Appendix.*
‡ 10 Geo. III. cap. 17. § 2, and 3.
‖ 12 Geo. III. cap. 60. § 6.

			The drawback.		
(*f*) SUGAR, or PANELES, of the growth, produce, or manufacture of any of the colonies or plantations belonging to, or in the poſſeſſion of his Majeſty, if exported within one year after importation, (accounting ſuch importation from the maſter's report of the ſhip, as directed by 7 Geo. I. cap. 20. § 10.) and if to IRELAND, in ſhips navigated according to the ſeveral laws in being in that behalf			all.		
			l.	s.	d.
(*g*) SYDER, or CYDER, and PERRY, the ton	By Britiſh	all paid inwards but	1	0	0
	By Strangers	all paid inwards but	1	5	0
(*f*) SPIRITS or RUM of the Britiſh ſugar plantations, and if to IRELAND, in ſhips navigated according to the ſeveral laws in being in that behalf			See Branch, N° 7.		
(*h*) TEA in any ſhip of 80 tons or upwards	exported as merchandize to IRELAND, directly from the warehouſe where lodged, in the original package in which imported, and containing the whole quantity ſuch package had in at the time it was ſold, under the rules preſcribed by the act of 21 Geo. II. cap. 14.		Three fifth parts.		
	exported as merchandize, in the ſame manner, and under the ſame rules, TO ANY OF THE BRITISH COLONIES OR PLANTATIONS in AMERICA		all.		
	TO ALL OTHER PLACES		nothing.		
TOBACCO of the Britiſh plantations	(*i*) to be conſumed or uſed on board ſhips of war in any part of Europe		nothing.		
	(*k*) in any package, but only in caſks of three hundred weight or more, except cut or rolled; and ſee unmanufactured tobacco in the note following				
	(*l*) in ſhips or veſſels under the burthen of 20 tons to any place				
	(*m*) *N. B. No tobacco may be exported in ſhips under 70 tons, except to Ireland; nor* (*n*) *from any other port than that where it was at firſt originally imported; and, if unmanufactured, in the original package, with the ſame marks in, and with which it was at firſt imported: and ſuch* (*o*) *unmanufactured tobacco is not to be ſhipped but in caſks, cheſts, or caſes only; each containing* 425 *pounds weight, or more, except ſamples exported with the hogsheads, out of which taken: nor is any* drawback *to be allowed upon any tobacco mixed with rubbiſh or dirt, or any other matter or thing whatſoever; but,* *By practice this extends not to* Roll Tobacco, *which, in its manufacture, is obliged to be wet or moiſtened.*				
			The drawback.		
	(*p*) in all other circumſtances of regular exportation		all.		
(*q*) TOBACCO-STALKS or STEMS, ſeparated from the reſt of the leaf, and exported by themſelves			nothing.		
(*r*) VINEGAR, the ton	By Britiſh	all paid inwards but	£	1	0	0
	By Strangers	all paid inwards but		1	5	0
WINE, (except FRENCH WINE) the ton	(*s*) to the Britiſh colonies in America as merchandize, under proper ſecurity by bond, *(the form of which ſee in the Appendix)* and having been imported	By Britiſh	all.		
		By Strangers, * the ſame as by Britiſh.			
WINE of all ſorts	(*t*) to all other places to which drawback is allowed	By Britiſh	all paid inwards but	£	1	0	0
		By Strangers	all paid inwards but		1	5	0
	And, FRENCH WINE to America						
(*u*) WINE-LEES			nothing.		

(*f*) 6 Geo. II. cap. 13. § 4, 9. made perpetual by 4 Geo. III. cap. 15. § 4.
(*g*) 13 and 14 Car. II. cap. 11. § 25.
(*h*) 12 Geo. III. cap. 60. § 1, 2, and 3.
13 Geo. III. cap. 44. § 1.
18 Geo. II. cap. 26. § 5.
See form of a bond to be given in Appendix.
(*i*) 6 Q. Ann. cap. 22. § 13.
(*k*) 9 Geo. I. cap. 21. § 14.
(*l*) 8 Q. Ann. cap. 13. § 20.
(*m*) 24 Geo. II. cap. 41. § 25.
(*n*) 24 Geo. II. cap. 41. § 4.
(*o*) 24 Geo. II. cap. 41. § 21, 24.
(*p*) 9 Geo. I. cap. 21. § 6.
24 Geo. II. cap. 41. § 4, 21, 25.
(*q*) 9 Geo. I. cap. 21. § 20.
(*r*) 13 and 14 Car. II. cap. 11. § 25.
4th rule of Book of Rates.
(*s*) 4 Geo. III. cap. 15. § 11, and 12.
(*t*) 4th rule of Book of Rates.
(*u*) 1 Geo. II. cap. 17. § 4.

* 4 Geo. III. cap. 15. § 11. retaining ſuch part of this duty as exceeds what would have been payable, had the wine been imported by Britiſh ſubjects, and in Britiſh ſhips.

		The drawback.
ALL GOODS	(w) to the islands of Faro or Ferro, in the dominions of the king of Denmark	nothing.
(x) ALL OTHER GOODS	to all other places, deducting such abatements and * allowances as were made on importation, regard being had to the following articles	half.

Viz.

(y) TOBACCO not of the British plantations, on which the eight per cent. deducted Inwards is not deducted Outwards.

(z) ALL FOREIGN GOODS, of the growth, production, or manufacture of Europe, or the East-Indies, (except WINES, WHITE-CALLICOES and MUSLINS)	to any British colony or plantation in America	nothing.

N. B. By 7 Geo. III. cap. 45. § 14. *all goods, wares, and merchandizes* (malt *and* barley *excepted*) *which may be lawfully exported from* Great-Britain to the Isle of Man, *are* (*upon being so exported*) *to be intitled to the same* DRAWBACKS *and* BOUNTIES *under the like rules, restrictions, securities, penalties, and forfeitures in all respects as such goods are intitled or liable to by law upon exportation from Great-Britain to Ireland, regard being had to such as are particularly enumerated and licensed by this act to be exported thither from* England; *which see in the Index.*

(w) 5 Geo. III. cap. 43. § 31.
(x) 2d rule of Book of Rates. 7 Geo. I. stat. 1. cap. 21. § 10.
(y) 12 Q. Ann. sess. 2. cap. 8. § 1. 5 Geo. I. cap. 7. § 1.
(z) 4 Geo. III. cap. 15. § 13.
* 13 and 14 Car. II. cap. 11. § 12.

N° II. Petty Custom, or Alien's Duty.

THIS duty is payable by (*a*) the merchant-stranger (that is) alien-born, or out of the king's obeisance, and by the denizen, * (that is) an alien enfranchised a subject, under particular limitations by the king's letters patent, on all goods imported, rated to pay the subsidy of poundage; therefore corn, pearl-barley, whale-fins, train-oil or blubber, are exempt therefrom when they are imported under the like regulations as tonnage; for in those circumstances, the subsidy of poundage is entirely taken away, as noted in pages 7 and 8.

Goods liable to the subsidy of tonnage are not subject to this duty, there being an equivalent included in the advanced sum of the several subsidies laid on those goods when imported by aliens, or in foreign ships; that is to say, in ships foreign-built, or in ships not belonging to Great-Britain or Ireland.

(*b*) It is also payable by British upon the following goods, though of British property, when imported in foreign ships;

Viz.

1 AQUA VITAE,
2 BOARDS,
3 BRANDY,
4 CORN or GRAIN of all sorts, (*when the old subsidy is taken at the rate, by* 12 *Car. II. cap.* 4.)
5 FIGS,
†6 FLAX,
7 HEMP,
8 MASTS,
9 OLIVE OIL,
10 PITCH,
11 POT-ASHES,
12 PRUNES,
13 RAISINS,
14 ROZIN,
15 SALT,
16 SUGAR,
17 TAR,
18 TIMBER,
19 ALL GOODS of the growth, production, or manufacture of Muscovy or Russia

Imported in ships not belonging to the people of Great-Britain or Ireland, and whereof the master, and at least three-fourths of the mariners are not British; or (*c*) in foreign-built ships, although owned or manned by British, unless (*c*) such as are taken as prize and (*d*) legally condemned. *See the note at the end of this branch.*

(*a*) 12th rule of Book of Rates.
(*b*) 12 Car. II. cap. 18. § 8, and 9.
(*c*) 13 and 14 Car. II. cap. 11. § 6.
(*d*) 20 Geo. II. cap. 45. § 9. 29 Geo. II. cap. 34. § 18.
* 22 Henry VIII. cap. 8. § 1.
† But by 4 Geo. II. cap. 27. § 1. free.

20 CURRANTS ——— and 21 TURKEY COMMODITIES ———	Imported in ſhips not Britiſh built, and whereof the maſter, and at leaſt three-fourths of the mariners are not Britiſh.	

N. B. The act of 29 Geo. II. cap. 34. § 19, *and* 20. *admitted, from and after the* 17 *May* 1756, *during the then war with France,* but no longer, *that the goods before enumerated, together with* wines *and* vinegar, *might be imported in ſhips Britiſh built, when ſold to, and the property of foreigners, upon paying alien's duty, as if ſuch ſhips were foreign built; no proviſion of that kind having been made by the* 8 *ſect. of the act of navigation, although it is highly reaſonable that ſuch ſhips ſhould enjoy the ſame privileges in this kingdom, as if they were of the built of the reſpective countries from whence ſuch ſhips do come.*

N. B. By the opinion of the king's attorney general, taken in the year 1756, *it appears, that ſuch of the goods before enumerated as were brought from Memel, which is ſubject to the king of Pruſſia, and were the product thereof, could not be imported in veſſels built at Dantzick, and navigated by the ſubjects of Poland, under the penalty of forfeiture; but that ſuch importations were confined to ſuch foreign ſhips only as were built at and navigated by the people of Memel, or ſome other part of Ducal-Pruſſia.*

This duty is three pence for every twenty ſhillings value or rate of the goods as they ſtand reſpectively rated or valued in the Books of Rates of 12 Car. II. cap. 4. and 11 Geo. I. cap. 7. (*in the firſt and ſecond column of rates in Chap. II.*) and if not there rated, then according to the value upon oath, to be aſcertained as for the Old Subſidy; excepting fiſh, as follows.

		The duty. l. s. d.
(*e*) FISH dried or ſalted, and cod-fiſh or herring (unleſs prohibited) not caught in Britiſh or Iriſh veſſels, and cured, ſaved, and dried by Britiſh or Iriſh ———	2½ per cent. upon ſuch rate or value, being double aliens cuſtom, or for every 20s. thereof ———	0 0 6
(*f*) ALL OTHER GOODS chargeable with the ſubſidy of poundage ———	1¼ per cent. upon ſuch rate or value (or ¼ of 5 per cent.) being for every 20s. thereof —	0 0 3

(*f*) To be paid in ready money without diſcount.

Upon due exportation, as directed for the Old Subſidy, &c. DRAWBACK, or REPAYMENT of this duty muſt be allowed as follows, viz.

		The drawback.
(*g*) CURRANTS, the hundred weight—	To the Britiſh importer and exporter ———	all.
	To the Stranger — ditto —— all but £ 0 0 4½	
(*f*) ALL OTHER GOODS ———		nothing.

(*e*) 12 Car. II. cap. 18. § 5.

(*f*) 12th rule of Book of Rates.

(*g*) 6th rule of Book of Rates.

N. B. By 11 *Geo. III. cap.* 3. *all merchant ſhips, or other trading veſſels, are admitted to be navigated with three-fourths foreign ſeamen until the* 1 *February,* 1772; *and as his Majeſty had power veſted in him, by the act of* 13 *Geo. II. cap.* 3. *to publiſh his royal proclamation to allow the ſame to be practiſed in all future wars, that power is ſaved and reſerved in this act; ſo that upon publiſhing ſuch proclamation, the ſaid act of* 13 *Geo. II. cap.* 3. *and every thing therein contained revives, and becomes in full force and virtue.*

N° III. Additional Duty.

THIS duty, as well as the Old Subſidy, is compoſed of a tonnage and poundage, viz.

TONNAGE is payable for (*a*) all wines, except (*a*) priſage wines, imported or brought into the port of London or elſewhere, viz.

		Groſs duty per ton. l. s. d.
WINES of the growth of —	(*b*) France, Germany, Portugal, or Madera, the ton ——— And, (*c*) Hungary, from Hamburgh ———	3 0 0
(*b*) ALL OTHER WINES ———		4 0 0

(*a*) 12 Car. II. cap. 4. § 13, and 15.

(*b*) 12 Car. II. cap. 4. § 13.

(*c*) As admitted by 1 Q. Ann. ſtat. 1. cap. 12. § 112.

To be paid within nine months from the importation; upon the importer's giving good ſecurity for the ſame: but if he chuſes to pay down the ſame at entry, he is in conſideration thereof, to have an allowance after the rate of 10 per cent. for a year; which, for ſuch nine months, is $7\frac{1}{2}$ per cent. *For the form of a bond ſo to be given, ſee Appendix.*

(*d*) Out of the aforeſaid groſs duty, the *merchant* was allowed 12 per cent. for leakage, in all caſes where the caſks were entered unfilled; but by the 4 Geo. III. cap. 13. § 11. the ſaid allowance is not to be made, unleſs the wine be brought directly from the country or place of its growth, or the uſual port or place of its firſt ſhipping, except only Madeira wine from any of the Britiſh colonies or plantations in America, or from the Eaſt-Indies; and alſo all wines from Guernſey or Jerſey, as noted under the Old Subſidy, page 6.

The reſpective allowances of 2, 6, and 10 per cent. made by 6 Geo. I. cap. 12. upon wines in caſks, are to be deducted out of this Additional Duty, in like manner as directed for the Old Subſidy.

So that according to the particular circumſtances of entry, the net additional duty to be paid or ſecured both for a ton and a gallon, will appear by the table in the next page: aud for the method of computation, ſee the following examples.

Two caſks containing one ton of Spaniſh wine, imported into the port of London, or any other port, from the place of its growth, by Britiſh or ſtrangers, in any ſhips, viz. either in Britiſh or foreign.

Filled.			When duty paid.	Unfilled.		
l.	s.	d.		l.	s.	d.
4	0	0	The groſs additional duty	4	0	0
0	0	0	12 per cent. for leakage	0	9	$7\frac{4}{20}$
4	0	0		3	10	$4\frac{16}{20}$
0	6	0	$7\frac{1}{2}$ per cent. for prompt payment	0	5	$3\frac{8}{20}$
3	14	0		3	5	$1\frac{8}{20}$
0	8	0	10 per cent. of the groſs duty	0	8	0
3	6	0	The net additional duty	2	17	$1\frac{8}{20}$
			When duty ſecured.			
4	0	0	The groſs additional duty	4	0	0
0	0	0	12 per cent. for leakage	0	9	$7\frac{4}{20}$
4	0	0		3	10	$4\frac{16}{20}$
0	8	0	10 per cent. of the groſs duty	0	8	0
3	12	0	Additional duty bonded	3	2	$4\frac{16}{20}$

And

When admitted to entry in bottles, as ſtated in page 4, *the ton of Spaniſh wine abovementioned then paid.*

If in ready money.				If admitted to be ſecured by bond.		
l.	s.	d.		l.	s.	d.
4	0	0	The groſs additional duty	4	0	0
0	6	0	$7\frac{1}{2}$ per cent. for prompt payment	0	0	0
3	14	0		4	0	0
0	0	0	10 per cent. of the groſs duty	0	0	0
3	14	0	Neat	4	0	0

(*d*) 8th rule of Book of Rates.

	Species of wine.	Ports.	Groſs duties.			
			l.	s.	d.	
All wines (and wine-lees, by 1 Geo. II. ſtat. 2. cap. 17. § 2.) except priſage wines (*f*), viz.	(*g*) French wine, in caſks, imported into	all ports	3	0	0	A
	(*g*) Portugal and Madeira wine, in caſks, imported into	all ports	3	0	0	B
	(*g*) Rheniſh, Germany, (*h*) and Hungary wine, in caſks, imported into	all ports	3	0	0	C
	(*g*) Levant, Spaniſh, and all other wines, in caſks, imported into	all ports	4	0	0	D
	Levant wines, in flaſks or bottles, imported into	all ports	4	0	0	E

N. B. Whenever any of the wine claſſed under the three firſt above-mentioned heads was admitted to entry in flaſks and bottles, as mentioned (*i*) *in page* 4, *there was paid down* 2*l.* 15*s.* 6*d a ton, or* $2\frac{12}{20}\frac{6}{7}$*d.* (.01101,19047 6) *per gallon to this duty, having no deduction made but the* $7\frac{1}{2}$ *per centum for prompt payment.*

POUNDAGE is payable only for LINENS, WROUGHT SILKS, and TOBACCO imported; and thereon charged as follows.

(*k*)	LINENS, except IRISH, (*l*) by certificate, and CALLICOES (*m*) printed, painted, dyed, or ſtained in Perſia, China, or Eaſt-India	A moiety, or half of the Old Subſidy.	
	WROUGHT SILKS, * except (*m*) of the manufacture of PERSIA, CHINA, or EAST-INDIA	A moiety, or half of the Old Subſidy.	
	TOBACCO of the Britiſh plantations, the pound	l. s. d. 0 0 1	

N. B. Artificial flowers, when made of Silk, are practically liable as Wrought Silk to the above duty.

For the practical method of computation, take the following example.

100 lb *of Italian wrought ſilk (called crapes and tiffanies) imported from Italy in a Britiſh ſhip.*

	l.	s.	d.
The net ſubſidy, as before computed in page 12	7	18	4
The moiety, or half	3	19	2
The diſcount for prompt payment at ten per cent.	0	7	11
The net additional duty to be paid	3	11	3

For the payment of this duty on TOBACCO (*n*) of the Britiſh plantations, the importer be-

(*f*) 12 Car. II. cap. 4. § 15.
(*g*) —— ditto —— § 13.
(*h*) 1 Q Ann. ſtat. 1. cap. 12. § 112.
(*i* See the note under the Old Subſidy, page 4.
(*k*) The reſpective clauſes after the rates of each ſpecie.
(*l*) 7 and 8 Will. III. cap. 39. § 1.
(*m*) 11 and 12 Will. III. cap. 10. § 10.
(*n*) The clauſe after the rates of Tobacco.
12 Q Ann. ſeſſ. 2. cap. 8. § 2.
5 Geo. I. cap 7. § 1.
9 Geo. I. cap. 21. § 3.

* *Regard being alſo had to the prohibition by* 6 *Geo. III. cap.* 28. § 13. *of all wrought ſilks, except of and from the Eaſt-Indies, and ſilk crapes or tiffanies of the manufacture of Italy.*

Case of entry.			Discount. By 8th rule of B. of Rates. Gross.	Discount. By 12 Car. II. cap. 4. § 14. Neat.	Discount. By 6 Geo. I. cap. 12. Gross.	The net additional duty: per ton. l.	s.	d. 20.	per gallon. l.	s.	d. 20	7.	36.	
A	paid	filled	0	$7\frac{1}{2}$	6	2	11	10 16	0	0	2	9	3	.01029,761904,7619
		unfilled	12	$7\frac{1}{2}$	6	2	5	2 17	0	0	2	3	0	21 .00897569444444444
	secured	filled	0	0	6	2	16	4 16	0	0	2	13	5	.011,190476,190476,
		unfilled	12	0	6	2	9	2 8	0	0	2	6	6	.009,761904,761904,
B	paid	filled	0	$7\frac{1}{2}$	10	2	9	6 0	0	0	2	7	1	.00982,142857,1428
		unfilled	12	$7\frac{1}{2}$	10	2	2	10 1	0	0	2	0	5	21 .00849950,396825,3
	secured	filled	0	0	16	2	14	0 0	0	0	2	11	3	.010,714285,714285,
		unfilled	12	0	10	2	6	9 12	0	0	2	4	4	.009,285714,285714,
C	paid	filled	0	$7\frac{1}{2}$	2	2	14	3 12	0	0	2	11	5	.01077,380952,3809
		unfilled	12	$7\frac{1}{2}$	2	2	7	7 13	0	0	2	5	2	21 .00945188,492063,4
	secured	filled	0	0	2	2	18	9 12	0	0	2	16	0	.011666666666666
		unfilled	12	0	2	2	11	7 4	0	0	2	9	1	.010,238095,238095,
D	paid	filled	0	$7\frac{1}{2}$	10	3	6	0 0	0	0	3	2	6	.013,095238,095238,
		unfilled	12	$7\frac{1}{2}$	10	2	17	1 8	0	0	2	14	2	28 .011332,671957,671
	secured	filled	0	0	10	3	12	0 0	0	0	3	8	4	.0,142857,142857,14
		unfilled	12	0	10	3	2	4 16	0	0	2	19	3	.01,238095,238095,2
E	paid filled in bottles		0	$7\frac{1}{2}$	0	3	14	0 0	0	0	3	10	3	12 .014,682539,682539,
	secured filled in ditto		0	0	0	4	0	0 0	0	0	3	16	1	12 .015873,015873,015

coming bound with one or more ſufficient ſureties (to be approved of by the collector of the port of importation, with the conſent of the comptroller) is to be allowed eighteen months, to commence at the end of thirty days from the maſter's report of the ſhip, or from the entry of the goods within thoſe thirty days, which ſhall firſt happen, and to have an allowance of fifteen per cent. out of the ſame, (*the form of which bond ſee in the Appendix*;) or the tobacco may, (*o*) if he deſire it, be lodged and put into warehouſes provided at the charge of the importer, and approved by the commiſſioners or principal officers of the cuſtoms, under the crown and merchants locks, upon the importer's giving his own bond (*the form of which ſee in the Appendix*) for payment of this duty at the end of fifteen months; but if he chuſes to pay (*p*) down this duty at entry, he is to have an allowance of 25l. per cent.

For the method of computation, take the following example.

1200 lb *of Britiſh plantation tobacco.*

Paid. l.	s.	d.			Bonded. l.	s.	d.
5	0	0	——	The groſs additional duty at 1 d. per pound weight ——	5	0	0
1	5	0	——	25 per cent. —— diſcount. —— 15 per cent. ——	0	15	0
3	15	0	——	To be paid — net addit. duty — to be ſecured ——	4	5	0

* For the payment of this duty on LINENS and WROUGHT SILKS, the importer is to be allowed * twelve months time from the importation, upon his giving ſecurity for the ſame: but if he chuſes to pay ready money, he is to be allowed 10l. per cent. out of the ſaid duty for prompt payment: (*the form of which bond ſee in the Appendix.*)

(*o*) 12 Q. Ann. ſeſſ 2. cap. 8. § 5.; 5 Geo. I. cap. 7. § 1.; 24 Geo. II. cap. 41. § 32.

(*p*) 9 Geo. I. cap. 21. § 3.

* The reſpective clauſes after the rates. For payment of this duty on Eaſt-India goods, ſee Chap. III.

Upon due exportation within three years, as noted for the Old Subsidy in page 12, drawback or repayment (*q*) of this duty muſt be allowed, or the (*r*) ſecurity vacated, viz.

	The drawback.
(*s*) ALAMODES, or LUSTRINGS (*as Wrought Silks*)	nothing.
(*t*) SAILCLOTH foreign, or SAILS foreign made (*as Linens*)	
TOBACCO of the Britiſh plantations: (*u*) to be conſumed or uſed on board ſhips of war in any part of Europe	nothing.
(*w*) in any package, but only in caſks of three hundred weight or more, except cut or rolled; and ſee unmanufactured tobacco in the note following	
(*x*) in ſhips or veſſels under the burthen of 20 tons to any place	
N. B. No tobacco may be exported in ſhips under 70 tons, except to Ireland; nor from any other port than that where it was at firſt originally imported; and, if unmanufactured, in the original package, with the ſame marks in, and with which it was at firſt imported: and ſuch unmanufactured tobacco is not to be ſhipped but in caſks, cheſts, or caſes only; each containing 425 pounds weight, or more, except ſamples exported with the hogsheads, out of which taken: nor is any drawback *to be allowed upon any tobacco mixed with rubbiſh or dirt, or any other thing.* 24 *Geo. II. cap.* 41. § 4, 21, 24, *and* 25.	
(*y*) in all other circumſtances of regular exportation	all.
(*z*) TOBACCO-STALKS or STEMS ſeparated from the reſt of the leaf, and exported by themſelves	nothing.
(*a*) WINE-LEES (which pay duty as wine)	nothing.
ALL GOODS WHATEVER ſubject to this duty: (*b*) exported to the iſlands of Faro or Ferro	nothing.
(*c*) exported to all other places, except the goods above recited to have no drawback	all.

For ſuch of theſe goods as are exported to the Iſle of Man, ſee note under page 15.

(*q*) 2d rule of Book of Rates. 7 Geo. I. cap. 21. § 10.

(*r*) 12 Car. II. cap. 4. § 14. The reſpective clauſes next following the rates of linen and ſilk. 12 Q. Ann. ſeſſ. 2. cap. 8. § 2. 9 Geo. I. cap. 21. § 6. 24 Geo. II. cap. 41. § 29.

(*s*) 8 and 9 Will. III. cap. 36. § 5.

(*t*) 4 Geo. II. cap. 27. § 3.

(*u*) 6 Q. Ann. cap. 22. § 13.

(*w*) 9 Geo. I. cap. 21. § 14.

(*x*) 8 Q. Ann. cap. 13. § 20.

(*y*) 9 Geo. I. cap. 21. § 6. 24 Geo. II. cap. 41. § 4, 21, 25.

(*z*) 9 Geo. I. cap. 21. § 20.

(*a*) 1 Geo. II. ſtat. 2. cap. 17. § 4.

(*b*) 5 Geo. III. cap. 43. § 33.

(*c*) 2d rule in Book of Rates. The clauſes after the rates of each ſpecies. 12 Car. II. cap. 4. § 13.

N° IV. One per Cent. inwards.

WAS granted and continued by the ſeveral laws noted in the Chronological Table preceding.

This duty is payable in ready money upon all goods and merchandizes (liable to Cuſtoms) imported from any port or place of the Mediterranean ſea BEYOND THE PORT OF MALAGA (*that is to ſay, by a direct importation from thence*) into any port of Great-Britain, in any ſhip or veſſel that hath not two decks, and doth carry leſs than ſixteen pieces of ordnance mounted, together with two men for each gun, and other ammunition proportionable. But Britiſh ſhips

exporting from any of his Majeſty's dominions FISH, (taken (*a*) and cured by his Majeſty's ſubjects only) ſo that one moiety of their full lading be fiſh only; in that caſe, the goods or merchandizes imported in the ſame ſhip for that voyage, are not liable to this duty.

	The duty.
The practical method of computing this duty, is by taking	$\frac{1}{3}$th part of the net Old Subſidy and Additional duty.

Upon exportation — this duty is drawn back as follows.

WINES (except FRENCH WINES)	to the Britiſh colonies in America as merchandize, under proper ſecurity by bond, as noted for the Old Subſidy in page 14. —	all.
ALL OTHER GOODS exported		nothing.

As the ports in the Mediterranean Sea are very numerous, and many of them not commonly known, here follows a liſt of the names of ſuch as are beyond the port of Malaga, collected from the beſt maps and treatiſes of geography.

Ports in the Mediterranean Sea, beyond the port of Malaga.

Ports.	Provinces, &c.	Kingdoms, &c.
Smyrna	Ionia	Aſia Minor.
Alexandretta or Scanderoon	Syria	Aſia Minor.
Algiers		Barbary.
Oran		Barbary.
Tenes		Barbary.
Tripoli		Barbary.
Gigel	Algier	Barbary.
Biſerta	Tunis	Barbary.
Bona	Tunis	Barbary.
Tunis	Tunis	Barbary.
Cette or Sette	Languedock	France.
Narbonne	Languedock	France.
Antibes	Provence	France.
Frejuls	Provence	France.
Grace	Provence	France.
Hieres	Provence	France.
Marſeilles	Provence	France.
Toulon	Provence	France.
Vence	Provence	France.
Albenga	Genoa	Italy.
Finale	Genoa	Italy.
Genoa	Genoa	Italy.
Monaco	Genoa	Italy.
Noli	Genoa	Italy.
Oneglia	Genoa	Italy.
Raphello	Genoa	Italy.
Sarzana	Genoa	Italy.
Savona	Genoa	Italy.
Vintimiglia	Genoa	Italy.
Lucca	Lucca	Italy.
Amalfi	Naples	Italy.
Bari	Naples	Italy.

Ports.	Provinces, &c.	Kingdoms, &c.
Barletta	Naples	Italy.
Brindiſi	Naples	Italy.
Gaeta	Naples	Italy.
Gallipoli	Naples	Italy.
Manfredonia	Naples	Italy.
Naples	Naples	Italy.
Otranto	Naples	Italy.
Policaſtro	Naples	Italy.
Regio	Naples	Italy.
Salerno	Naples	Italy.
Sorrento	Naples	Italy.
Squillacce	Naples	Italy.
Taranto	Naples	Italy.
Trani	Naples	Italy.
Tropea	Naples	Italy.
Ancona	Papacy	Italy.
Civita Vecchia	Papacy	Italy.
Fano	Papacy	Italy.
Fermo	Papacy	Italy.
Oſtia	Papacy	Italy.
Ravenna	Papacy	Italy.
Rimino	Papacy	Italy.
Nice	Piedmont	Italy.
Villa Franca	Piedmont	Italy.
Leghorn	Tuſcany	Italy.
Orbitello	Tuſcany	Italy.
Piombino	Tuſcany	Italy.
Aquileia	Venice	Italy.
Cabo d'Iſtria	Venice	Italy.
Citta Nuova	Venice	Italy.
Pola	Venice	Italy.
Trieſte	Venice	Italy.
Venice	Venice	Italy.

(*a*) 9 Geo. II. cap. 33. § 3.

Ports.	Provinces, &c.	Kingdoms, &c.
Barcelona	Catalonia	Spain.
Girona		
Perpignan		
Roſes		
Tarragon		
Tortoſa		
Villa Franca		
Villa Nova		
Adra	Granada	
Almeria		
Almunecar		
Vera		
Cartagena	Murcia	
Alicant	Valencia	
Denia		
Gandia		
Morviedro		
Valencia		
Lepanto	Achaia	Turkey in Europe.
Aleſſio	Albania	
Dolcigno or Dulcigno		
Durazzo		
Vallona		
Cattaro	Dalmatia	
Raguſa		
Sebenico		
Spalatro or Spalato		
Zara		
Butrinto	Epirus	
Chimera		
Larta		
Chios or Scio	an iſland on the coaſt of	Aſia Minor.

Ports.	Provinces, &c.	Kingdoms, &c.
Cyprus	iſlands on the coaſt of	Aſia Minor.
Rhodes		
And other ſmall		
Alboran	iſlands on the coaſt of	Barbary.
Cabes		
Mahometa		
Malta		
And other ſmall		
Arba	iſlands on the coaſt of	Dalmatia.
Charſo		
Oſero or Oſera		
Pago		
Veglia		
And other		
Saſeno	an iſland on the coaſt of	Epirus.
Corfu	iſlands on the coaſt of	Greece.
Candia		
Cephalonia		
Zant		
And ſeveral ſmall		
Morea	a peninſula on the coaſt of	
Corſica	iſlands on the coaſt of	Italy.
Sardinia		
Sicily		
Lipra		
And ſeveral ſmall		
Ivica	iſlands on the coaſt of	Spain.
Majorca		
Minorca		
Archipelago	iſlands on the coaſt of Romania	Turkey in Europe.

N° V. Compoſition on Petty Seizures.

ALL goods ſeized by the officers of the cuſtoms, are to be proſecuted to condemnation, either in the Court of Exchequer, or before the juſtices of the peace, &c. and the King's moiety or ſhare paid in to the proper officers, before any writ or order of delivery may be granted, except in the caſe of (*a*) periſhable goods: but when the ſeizure is ſo ſmall, that the cuſtom thereof does not exceed forty ſhillings, the commiſſioners of the cuſtoms have, by their patent, a power to compound for it, and in that caſe, the King's part is to be paid in to the collector of the port of ſeizure; who is to account for it by the name of *Compoſition on Petty Seizures*; which he is to comprehend under the general head of *Cuſtoms*.

(*a*) 13 and 14 Car. II. cap. 11. § 30.

N° 2. New Subsidy.

WAS granted and continued by the ſeveral laws noted under N° 10. in the Chronological Table preceding.

APPROPRIATION.

By 1 Geo. III. cap. 1. § 2, 3, 4. this branch is made part of the Aggregate fund, out of which iſſues an allowance for ſupport of his Majeſty's houſhold, and the honour and dignity of the crown.

(*a*) It is to be raiſed, levied and collected, by the ſame ways, means, rules, orders and methods, and under the ſame penalties and forfeitures, as the Cuſtoms.

This branch, as well as the Old Subſidy, is compoſed of a tonnage and poundage.

(*b*) TONNAGE is payable in ready money upon all wines imported, as follows, and upon wine-lees, by 1 Geo. II. ſtat. 2. cap. 17. as wine, according to the ſeveral and reſpective growths thereof.

		Groſs new ſubſ. per ton. l.	s.	d.
RHENISH, GERMANY, and (*c*) HUNGARY WINES imported into any port	By natural born Subjects	6	0	0
	By Strangers, or in ſhips not belonging to Great-Britain or Ireland, or foreign built	7	10	0
LEVANT and all other WINES imported into London	By natural born Subjects	4	10	0
	By Strangers, or in ſhips not belonging to Great-Britain or Ireland, or foreign built	6	0	0
LEVANT and all other WINES imported into Other ports	By natural born Subjects	3	0	0
	By Strangers, or in ſhips not belonging to Great-Britain or Ireland, or foreign built	4	10	0

(*d*) Out of this groſs duty, the like allowances and abatements, in all caſes, are to be made, under the ſame reſtrictions, and in the ſame manner and form, as are directed for the Old Subſidy; ſo that in all caſes *(except Levant wines imported into Briſtol or Southampton)* this neat new ſubſidy will be the ſame as the neat old ſubſidy; and for Levant wines imported into Briſtol or Southampton, this neat new ſubſidy will be the ſame as into all other out-ports.

(*e*) Upon all wines that have been landed at any of the out-ports, and are afterwards removed to the port of London by certificate, or (*f*) within twenty miles of the Royal Exchange, there muſt alſo be paid to this branch, the difference of the duty which is called the LONDON DUTY, and is in all caſes the ſame as the Old Subſidy, ſtated in page 7th, except upon Levant wines imported into Briſtol and Southampton, whereon, though there is no difference to the Old Subſidy, yet there is a difference of 1*l.* 10*s.* groſs to this New Subſidy, becauſe theſe wines pay no more to this branch into the ſaid ports, than into any other out-port. The neat London Duty therefore is preciſely the ſame to this branch as ſtated in page the 7th, to the Old Subſidy.

(*g*) This duty is alſo payable upon priſage wines, though exempted from the Old Subſidy and Additional duty; and though Perry, Rape *(of grapes)* Cyder, Cyder-Eager, and Vinegar are ſubject to the regulations of tonnage, with reſpect to the Old Subſidy, yet they are under the regulations of poundage goods for this duty, which is to be levied upon the firſt of ſaid articles, as not being rated, according to the value and price thereof, to be affirmed upon the oath of the merchant, in the preſence of the cuſtomer, collector, comptroller and ſurveyor, or any two of them; and upon the reſt according to their ſeveral rates, as the ſame ſtand reſpectively rated and valued in the Book of Rates of 12 Car. II. *(in the firſt column of rates in Chap. II.)*

(*g*) POUNDAGE is payable in ready money * *(except for* Tobacco *of the Britiſh plantations, which* (*h*) *may be ſecured by bond in all circumſtances as the additional duty thereon)* and is twelve pence for every twenty ſhillings value upon all goods and merchandize imported, according as the ſame are particularly and reſpectively rated and valued in the Books of Rates, referred to by the act of Tonnage and Poundage, (12 Car. II. cap. 4.) and the act of 11 Geo. I. cap. 7. *(in the firſt and ſecond column of rates, Chap. II.)* and if not there rated according to the value and price, upon the oath of the merchant, to be aſcertained as directed for the Old Subſidy under that head, except theſe following.

(*a*) 9 and 10 Will. III. cap. 23. § 7.
(*b*) 9 and 10 Will. III. cap. 23. § 1, 2, 3, 4.
(*c*) As admitted by 1 Q. Ann. ſtat. 1. cap. 12. § 112. from Hamburgh.
(*d*) 9 and 10 Will. III cap. 23. § 6. 8th rule of the Book of Rates. 6 Geo. I. cap. 12. § 2.
(*e*) 9 and 10 Will. III. cap. 23. § 4.
(*f*) 26 Geo. II. cap. 12. § 1.
(*g*) 9 and 10 Will. III. cap. 23. § 4.
(*h*) 9 Geo. I. cap. 21. § 3.

* *But for the method of payment of this duty on Eaſt-India goods, ſee Chap. III.*

(i) { WINES before limited to pay ſubſidy of tonnage.
ALL MANNER OF FISH Britiſh taken, and brought in Britiſh bottoms.
ALL MANNER OF FRESH FISH AND BESTIAL. And,
ALL OTHER GOODS AND MERCHANDIZE mentioned in the Book of Rates of 12 Car. II. cap. 4. to be CUSTOM FREE (or allowed to be ſo imported by any laws ſubſequent thereto) *together with all goods prohibited to be imported by any act of parliament made ſince the act of Tonnage and Poundage.*

Excepted and foreprized alſo are (k) ALL GOODS and MERCHANDIZES commonly uſed in DYING, and which, by the 3 and 4 Q. Ann. cap. 4. § 8. are enumerated and explained to be as follow.

1 Agarick.
* 2 ALLUM of all ſorts.
3 ANNOTTO.
4 ANTIMONY *(ſee the note below.)*
5 AQUA-FORTIS.
6 ARCHELIA, or SPANISH-WEED.
7 ARGOL.
8 ARSENICK.
9 BAY-BERRIES.
*10 BERRIES-FRENCH.
*11 BERRIES-BRITISH, from the plantations.
12 BRAZILETTO WOOD.
13 BRAZIL WOOD.
*14 CAKE-LACK.
*15 CASSUMBA.
16 COCHINEAL.
*17 COPPERAS of all ſorts.
18 CREAM of TARTAR.
19 FUSTICK.
20 GALLS.
*21 GRAIN of SEVIL in BERRIES.
*22 GRAINS of PORTUGAL or ROTA.
23 GUM ARABIC.
24 GUM SENEGA.
25 INDICO of all ſorts.
26 ISINGLASS.
27 LITMUS.
*28 LITHARGE of all ſorts.
29 LOGWOOD.
30 MADDER of all ſorts.
31 MADDER-ROOTS, or RUBEA-TINCTORUM.
32 NICKERAGO WOOD.
33 ORCHAL.
*34 PLATAIN.
35 POMEGRANATE-PEELS.
36 RED WOOD.
37 SAFFLORE.
38 SAL ARMONIACK.
39 SAL GEM.
*40 SALT-PETRE.
41 SAPAN WOOD.
42 SAUNDERS-RED.
*43 SENNA. *But by 1 Geo. I. ſtat. 2. cap. 43. § 3. this exemption is repealed, and it is to pay duty as a Drug.*
44 SHOEMACK.
45 STICKLACK.
46 TURNESOLE.
47 VALONIA GRAIN.

Or,

*48 SCARLET-POWDER.
49 VERDIGREASE.
*50 WOAD.
*51 WELD.

*N. B. The fifteen articles marked with an aſteriſk * as above, are not comprized in the act of 8 Geo. I. cap. 15. § 10. which act admits the ſeveral drugs, and other goods for dying, therein particularly mentioned and enumerated, to be imported* duty-free, *under the conditions and directions laid down by that act; therefore they are charged, in the courſe of computation through this Book of Rates, with the Old Subſidy, and ſuch other duties as they are made liable to by ſubſequent acts of parliament.* Salt-petre *is nominally excepted from being made free by ſaid act of 8 Geo. I. cap. 15. and of* Antimony, *only* Antimonium Crudum *is freed by it: but all the fifteen, as above ſtated, are free from this New Subſidy branch.*

(l) Excepted alſo are ALL WROUGHT SILKS, BENGALS, and STUFFS mixed with ſilk or herba, of the manufacture of Perſia, China, or Eaſt-India, and all CALLICOES painted, dyed, printed, or ſtained there.

(m) WHALE-FINS, OIL, and BLUBBER, of Britiſh fiſhing, taken in the ſeas of Newfoundland, or any of the ſeas belonging to any of his Majeſty's plantations or colonies, and imported by any of his Majeſty's ſubjects in Britiſh ſhipping. And,

(n) WHALE-FINS taken from whales caught by any of his Majeſty's ſubjects in the gulph or

---

(i) 9 and 10 Will. III. cap. 23. § 4.
(k) 9 and 10 Will. III. cap. 23. § 4.
(l) 11 and 12 Will. III. cap. 10. § 10.
(m) 10 and 11 Will. III. cap. 25. § 17.
(n) { 4 Geo. III. cap. 29. § 1, and 2.
11 Geo. III. cap. 38. § 17.

river of Saint Lawrence, or in any ſeas on the coaſts of any of his Majeſty's colonies in America, by the crew of any ſhips, whereof the owner and the maſter, and three-fourths of the mariners, are his Majeſty's ſubjects, and imported in ſuch ſort of ſhips.

(o) FOREIGN RAW or BROWN LINEN-YARN made of flax —— } See Branch N° 37.

(p) WHITENED or BLEACHED LINEN-YARN, known by the name of UNWROUGHT INCLE, or SHORT SPINNEL, of the manufacture of any part or place not belonging to the crown of Great-Britain, and all other WHITENED or BLEACHED LINEN-YARN of ſuch manufacture ——

(q) BRANDY and all other SPIRITS, being now accounted for under a ſeparate branch, viz. N° 7. Subſidies on Spirits.

And,

(r) CAMBRICKS and FRENCH LAWNS.

This duty is to be levied and collected, according to the ſeveral reſpective rates, values, and prices, as directed for the Old Subſidy; and is upon

EARTHEN-WARE ——
GLASS MANUFACTURES ——
TOYS FOR CHILDREN —— } the ſame as directed for the Old Subſidy, pages 10 and 11.

	l.	s.	d.
(s) DRUGS, (except dying drugs) rated by the act of 12 Car. II. cap. 4. *(in the firſt column of rates, in Chap. II.)* imported directly from the place of their growth in Britiſh-built ſhipping, five per cent. on one-third part of ſuch rates, being for every 20s. of ſuch third part 1 s. or for every 20s. of ſuch full rate ——	0	0	4
(t) ALL OTHER GOODS chargeable with this duty of poundage (comprehending alſo all drugs, when not imported directly from the place of their growth in Britiſh-built ſhipping) —— five per cent. on the rate, value, or price, being for every 20s. thereof ——	0	1	0

(u) Out of this duty is to be allowed ſuch and the like abatements and allowances, in all caſes as are preſcribed or directed in like caſes for the Old Subſidy, wherefore the following diſcounts muſt be allowed.

		Diſcount.
(w) TOBACCO of the Britiſh plantations, being under the ſame regulations as for the Additional Duty thereon ——	if paid down ——	25 per cent.
	but if ſecured only ——	15 per cent.
(x) TOBACCO not of the Britiſh plantations ——		5 and 8 per cent.
Which allowance of 8 per cent. is not to be deducted on exportation.		
(y) ALL OTHER GOODS ——		5 per cent.

For the method of computation upon goods other than tobacco, ſee the Old Subſidy, and for tobacco, ſee the Additional Duty.

On due exportation, within the times limited by law, drawback or repayment of this duty (z) muſt be allowed, or the ſecurity vacated *, as follows.

(o) 29 Geo. II. cap. 15. § 13.
10 Geo. III. cap. 38. § 1.

(p) 24 Geo. II. cap. 46. § 1, and 2.
10 Geo. III. cap. 38. § 1.

(q) 9 Geo. II. cap. 23. § 17.

(r) 32 Geo. II. cap. 32. § 1, and 2.

(s) 9 and 10 Will. III. cap. 23. § 5.

(t) 9 and 10 Will. III. cap. 23. § 4.
2 and 3 Q. Ann. cap. 9. § 6, and 7.
11 Geo. I. cap. 7. § 3, and 7.
1ſt rule of Additional Book of Rates, and after Rates Outwards.

(u) 9 and 10 Will. III. cap. 23. § 6.

(w) 9 and 10 Will. III. cap. 23. § 10.
12 Q. Ann. ſeſſ. 2. cap. 8. § 1, 2, 3.
5 Geo. I. cap. 7. § 1.
9 Geo. I. cap. 21. § 3.

(x) 17th rule of Book of Rates.
12 Q. Ann. ſeſſ. 2. cap. 8. § 1.
5 Geo. I. cap. 7. § 1.

(y) 17th rule of Book of Rates.
9 and 10 Will. III. cap. 23. § 6.

(z) 7 Geo. I. cap. 21. § 10.

* 9 Geo. I. cap. 21. § 3, and 6.
24 Geo. II. cap. 41. § 29.

	The drawback.
(a) ALAMODES and LUSTRINGS	nothing.
(b) BOOKS BOUND	
(c) BEAVER SKINS	nothing.
(d) BORAX and CAMPHIRE — refined in Great-Britain under the ſame proofs as for the Old Subſidy	as a like quantity of unrefined.
(e) CABLE-YARN or CORDAGE foreign	nothing.
(f) CANDLES	
(g) COPPER-BARS, not imported from the Eaſt-Indies, or the coaſt of Barbary, and not exported by any of his Majeſty's ſubjects	
(h) HEMP unwrought, to the Britiſh dominions in America	
(i) HOPS foreign, to Ireland	
IRON or STEEL (k) foreign; (l) wares made of wrought iron or ſteel in foreign parts — to the Britiſh colonies or plantations in America	
(m) OYSTERS, having been imported from France	
(n) PAPER foreign	
(o) PEPPER	
(p) PICTURES	
(q) SAIL-CLOTH foreign, or SAILS foreign made	
(r) SOPE; STARCH	
SILVER-PLATE (by 31 Geo. II. cap. 32. § 9.)	
(s) SNUFF	all.
(t) TEA to IRELAND, under the directions mentioned page 14.	three-fifth parts.
TEA TO ANY OF THE BRITISH COLONIES OR PLANTATIONS in AMERICA	all.
TEA * TO ALL OTHER PLACES	nothing.
TOBACCO of the Britiſh plantations (u) to be conſumed or uſed on board ſhips of war in any part of Europe; (w) in any package, but only in caſks of three hundred weight or more, except cut or rolled; and ſee unmanufactured tobacco in the note following; (x) in ſhips or veſſels under the burthen of 20 tons to any place	nothing.
(y) *N. B. No tobacco may be exported in ſhips under 70 tons, except to Ireland; nor (z) from any other port than that where it was at firſt originally imported; and, if unmanufactured, in the original package, with the ſame marks in, and with which it was at firſt imported: and ſuch unmanufactured tobacco* (z) *is not to be ſhipped but in caſks, cheſts, or caſes only; each containing 425 pounds weight, or more, except ſamples exported with the hogsheads, out of which taken: nor is any* drawback *to be allowed for tobacco mixed with rubbiſh or dirt, or any other thing.*	
† in all other circumſtances of regular exportation	all.

(a) 8 and 9 Will. III. cap. 36. § 5.
(b) 9 Geo. I. cap. 19. § 6, 7.
(c) 4 Geo. III. cap. 9. § 4.
(d) 17 Geo. II. cap. 31. § 3.
(e) 6 Q. Ann. cap. 19. § 13.
(f) 23 Geo. II. cap. 21. § 36.
(g) 9 and 10 Will. III. cap. 26. § 19.; 12 Q. Ann. ſeſſ. 3. cap. 18. § 4, and 5.; 13 Geo. I. cap. 27. § 1.; 15 Geo. II. cap. 35. § 4.; 26 Geo. II. cap. 32. § 2.; 32 Geo. II. cap. 23. § 1.; 6 Geo. III. cap. 44. § 1.
(h) 4 Geo. II. cap. 27. § 7.
(i) 9 Q. Ann. cap. 12. § 27.
(k) 9 Q. Ann. cap. 6. § 55.
(l) 2 and 3 Q. Ann. cap. 9. § 12.
(m) 10 Geo. II. cap. 30. § 4.
(n) 10 Geo. II. cap. 27. § 4.
(o) 8 Q. Ann. cap. 7. § 11.
(p) 8 Geo. I. cap. 20. § 49, and 50.
(q) 4 Geo. II. cap. 27. § 3.
(r) 23 Geo. II. cap. 21. § 36.
(s) 12 Geo. I. cap. 26. § 5.
(t) 12 Geo. III. cap. 60. § 1, 2, and 3.; 13 Geo. III. cap. 44. § 1.
(u) 6 Q. Ann. cap. 22. § 13.
(w) 9 Geo. I. cap. 21. § 14.
(x) 8 Q. Ann. cap. 13. § 20.
(y) 24 Geo. II. cap. 41. § 25.
(z) 24 Geo. II. cap. 41. § 4, 21, and 25.
* 18 Geo. II. cap. 26. § 5.
† 9 Geo. I. cap. 21. § 6.; 24 Geo. II. cap. 41. § 4, 21, 25.

	Drawback.
(a) TOBACCO-STALKS or STEMS ſeparated from the reſt of the leaf, and exported by themſelves	nothing.
(b) WINE-LEES	nothing.
(c) WINE (except FRENCH WINE) the ton — to the Britiſh colonies in America as merchandize under proper ſecurity as directed in page 14 for the Old Subſidy	the ſame as for the Old Subſidy.
(d) WINE of all ſorts — to all other places to which drawback is allowed	all.
ALL GOODS — (e) to the iſlands of Faro or Ferro, in the dominions of the king of Denmark	nothing.
(d) ALL OTHER GOODS to all other places, comprehending thoſe contained in the note under the Old Subſidy, page 15, exported to the ISLE OF MAN	all.

(a) 9 Geo. I. cap. 21. § 20.
(b) 1 Geo. II. cap. 17. § 4.
(c) 4 Geo. III. cap. 15. § 11.
(d) 9 and 10 Will. III. cap. 23. § 5, 8, and 13.
(e) 5 Geo. III. cap. 43. § 33.

N° 3. ONE-THIRD SUBSIDY

WAS granted and continued by the ſeveral laws noted under N° 13 in the Chronological Table preceding.

APPROPRIATION.

This branch is by 4, 5, and 6 Annae appropriated for the payment of annuities for 99 years granted by the ſaid acts, and by 1 Geo. I. cap. 12. § 15. the ſurplus during the continuance of the ſeveral terms, and the whole after the expiration of thoſe terms, are made part of the Aggregate Fund.

This branch (a), as well as the former ſubſidies, is compoſed of a tonnage and poundage, being an additional ſubſidy of one-third part of the New Subſidy, payable in all caſes where that is due; and is to be raiſed, levied, collected, ſecured and paid, by the ſame ways, means, and methods, under ſuch penalties and forfeitures, and ſubject to ſuch rules and directions, as before directed for the New Subſidy: therefore, on Tobacco of the Britiſh plantations, this duty may be bonded in like manner as directed for the New Subſidy and Additional Duty.

Under tonnage are all wines imported, and under poundage are all other goods.

	The duty.
This duty is to be computed, by taking	One-third part of the net New Subſidy of tonnage and poundage.

(b) On due exportation, within the times limited by law, drawback or repayment of this duty muſt be allowed, or the ſecurity vacated, as is directed for the New Subſidy.

(a) 2 and 3 Q. Ann. cap. 9. § 1, 2, 7, 11.
11 Geo. I. cap. 7. § 3, 7.
8th and 17th rules of the Book of Rates.
1ſt rule of Addit. Book of Rates.
12 Q. Ann. ſeſſ. 2. cap. 8. § 1, 2, 3.
5 Geo. I. cap. 7. § 1.
6 Geo. I. cap. 12. § 2.
9 Geo. I. cap. 21. § 3.

(b) 2 and 3 Q. Ann. cap. 9. § 2, 9.

N° 4. TWO-THIRDS SUBSIDY

WAS granted and continued by the ſeveral laws noted under N° 15 in the Chronological Table preceding.

This branch (*a*), as well as the former ſubſidies, is compoſed of a tonnage and poundage, and is to be raiſed, levied, collected, ſecured and paid, by the ſame ways, means and methods, under ſuch penalties and forfeitures, and ſubject to ſuch rules and directions, as are before laid down and given for the New ſubſidy, and for the One-third Subſidy.

Under tonnage are all wines imported, and under poundage are all other goods.

It is an additional ſubſidy of two-third parts of the New-Subſidy, upon all goods and merchandizes whatever, liable to the ſaid New Subſidy, except theſe following, viz.

(*b*) { TOBACCO and CURRANTS } imported in Britiſh-built ſhipping, legally navigated —
(*b*) { SUGAR from the Britiſh plantations —
(*c*) CURRANTS in ſhips belonging to any of the ſubjects of the Republic of Venice —
(*d*) EUROPEAN { LINENS* —
EUROPEAN { SISTERS THREAD —
EUROPEAN { TAPES or INCLE —
EUROPEAN { FLAX —

} which are exempted from this duty.

N. B. Linſeed *was alſo exempted with the laſt four articles, by the laws referred to; but was afterwards made free, and diſcharged from all duty, by the* 3 *Geo. I. cap.* 7. § 38.

European unwrought Incle, *commonly called* Short Spinnel, *was alſo exempted from this duty, by the* 12 *Q. Ann. ſtat.* 2. *cap.* 21. *but was afterwards, by the* 24 *Geo. II. cap.* 46. *diſcharged, and exempted from all former duties, and made liable by that act, to a future duty of three pence a pound only; which ſee under Branch* N° 37.

The duty.

UPON ALL GOODS AND MERCHANDIZE therefore liable to the New Subſidy, except ſuch as are before exempted, this duty is { Two-third parts of the net New Subſidy of tonnage and poundage.

(*e*) Upon due exportation, within the time limited by law, drawback or repayment of this duty muſt be allowed, as is directed for the New and One-third Subſidies.

(*a*) { 3 and 4 Q. Ann. cap. 5. § 1, 2.
11 Geo. I. cap. 7. § 3, 7.
8th and 17th rule of Book of Rates.
1ſt rule of Additional Book of Rates.
6 Geo. I. cap. 12. § 2.

(*b*) 3 and 4 Q. Ann. cap. 5. § 1.

(*c*) { 4 Q. Ann. cap. 6. § 3.
8 Q. Ann. cap. 13. § 21.

(*d*) { 6 Q. Ann. cap. 22. § 10.
7 Q. Ann. cap. 7. § 24.

(*e*) 3 and 4 Q. Ann. cap. 5. § 2.

* *But foreign made ſails (though of European ſail-cloth) are practically conſidered as liable to this duty.*

N° 5. SUBSIDY 1747

WAS granted by the law noted under N° 32 in the Chronological Table preceding.

APPROPRIATION.

By 25 Geo. II. cap. 27. this duty is made part of the Sinking Fund, and the annuities payable out of it, by the act of 21 Geo. II. are by this act of 25 Geo. II. charged on the Sinking Fund.

(*a*) This branch is over and above all ſubſidies, additional duties, impoſitions, or other duties whatſoever, one further SUBSIDY OF POUNDAGE of twelve pence in the pound to be paid in ready * money upon all manner of goods or merchandizes imported before the landing thereof, according to the particular rates and values of the ſame goods and merchandizes, as they are particularly and reſpectively rated and valued in the reſpective Books of Rates, referred to by the acts of the 12 Car. II. (cap. 4.) and the 11 Geo. I. (cap. 7.) (*in the firſt and ſecond column of rates in Chap. II.*) or by any other act or acts of parliament, and ſo after that rate or value, or which do pay any duty *ad valorem*.

Except

(*a*) ALL GOODS now allowed by any law to be imported duty free. And,

(*a*) PROHIBITED GOODS, OR MERCHANDIZES which may be imported by THE UNITED EAST-INDIA COMPANY.

(*a*) 21 Geo. II. cap. 2. § 1, 4.

* For Eaſt-India goods, ſee Chap. III.

Excepted alſo are

(*b*) COARSE PRINTED CALLICOES, and OTHER GOODS of the product or manufacture of the EAST-INDIES, or other places beyond the CAPE OF GOOD HOPE, which are prohibited to be worn and uſed in Great-Britain. And,

(*b*) CERTAIN EAST-INDIA GOODS, called COWRIES and ARANGOES, fit and neceſſary for the African trade, which (whenever the quantity imported from the Eaſt-Indies, by the united company of merchants of England trading thither, is not ſufficient to anſwer the demands for the African export, and to keep the price of ſuch goods in this kingdom at a reaſonable rate) may be imported by licence from the treaſury, in Britiſh ſhips navigated according to law, from any part of EUROPE NOT WITHIN HIS MAJESTY'S DOMINIONS, either by the ſaid united company, or any other perſons for the African trade, under the ſeveral regulations and proviſions laid down in this act; *which ſee in the Index.*

(*c*) WHALE-FINS taken from whales caught by any of his Majeſty's ſubjects in the gulph or river of Saint Lawrence, or in any ſeas on the coaſts of any of his Majeſty's colonies in America, by the crew of any ſhips whereof the owner and maſter, and three-fourths of the mariners, are his Majeſty's ſubjects, and imported in ſuch ſort of ſhips.

N. B. In the year 1754, *a doubt ariſing with regard to this duty upon* Whale-fin of foreign fiſhing *imported, viz. Whether it ſhould be charged* 5*l. a ton, being* 5 *per centum upon* 100*l. the rate fixed by the act of tonnage and poundage; or* 18*l. a ton, the ſum fixed by the* 25 *Car. II. cap.* 7. *to be paid for cuſtom thereof; a caſe was drawn for the opinion of the King's Council, and on the* 4*th of September* 1754, *the honourable William Murray, Eſq; then attorney general, (and afterwards created Lord Mansfield) gave his opinion to this effect, "That the* 25 *Car. II. ſubſtituted a new duty of* 18*l. a ton "upon foreign whale-fins, inſtead of the* 5*l. per ton impoſed by the* 12 *Car. II. but without altering the "value at which it was rated by the* 12 *Car. II. and notwithſtanding the general words in the Subſidy "*1747 *act, the rule as to it muſt be the ſame, as to the New Subſidy by the* 9 *and* 10 *Will. III. cap. "*23. *to which duty, no more than* 5*l. a ton was paid upon the rate of* 100*l. per ton, and that the act "of* 25 *Car. II. was not to be conſidered as a new rating of this article."*

This rule of conſtruction therefore applies equally to the articles enumerated in the 22 *Car. II. cap.* 13. *as to thoſe in the* 25 *Car. II. cap.* 7.

(*d*) CAMBRICKS and FRENCH LAWNS.

(*e*) WHITENED or BLEACHED LINEN-YARN, known by the name of UNWROUGHT INCLE, or SHORT SPINNEL, and all other whitened or bleached linen-yarn of the manufacture of any part or place not belonging to the crown of Great-Britain. As alſo,

FOREIGN RAW or BROWN LINEN-YARNS made of flax, imported in ſhips not Britiſh-built, or navigated according to law; being now accounted for under a ſeparate Branch, N° 37.

* GUM SENEGA from any part of Europe, ſee Branch N° 38.

(*f*) Upon Tobacco imported, there ſhall be granted to the importers, on paying down this ſubſidy, the ſame allowance as they are now intitled to by any law in force on tobacco imported; but in caſe the ſame is not paid down, then may the importer become bound with one or more ſufficient ſureties, to be approved of by the collector of the port of importation (with the conſent of the comptroller) in one or more bond or bonds, at the election of ſuch importer for payment of this duty (*g*), within 18 months, to commence at the end of 30 days after the maſter's report of the ſhip, or from the entry of the goods within thoſe 30 days, which ſhall firſt happen. And,

(*g*) Such importer ſhall, on giving ſuch bonds for this duty, have the ſame allowances and diſcounts, as he is now intitled to by any laws in force upon bonds given for tobacco imported; and in caſes of paying off ſuch bonds before they become due, ſhall alſo be intitled to an abatement thereupon, of ſo much as the diſcount, after the rate of 7 per cent. per annum, ſhall amount to, in proportion to the time unexpired.

(*h*) As it may happen that ſeveral goods may be imported by the Eaſt-India company WHICH ARE NOT RATED BY ANY ACT OF PARLIAMENT; therefore, all ſuch UNRATED GOODS are

---

(*b*) 5 Geo. III. cap. 30. § 1, and 2.
(*c*) 4 Geo. III. cap. 29 § 1.
11 Geo. III. cap. 38. § 17.
(*d*) 32 Geo. II. cap. 32. § 3 and 4.
(*e*) 24 Geo. II. cap. 46. § 2.
29 Geo. II. cap. 15. § 13, 14.
10 Geo. III. cap. 38. § 1.
(*f*) 21 Geo. II. cap. 2. § 1, 2, 5, 31, 41.
(*g*) 24 Geo. II. cap. 41. § 31.
(*h*) 21 Geo. II. cap. 2. § 2.
* 25 Geo. II. cap 32. § 1, 2.

to pay this ſubſidy on the groſs price for which they are ſold at the candle, without any allowance or deduction whatſoever; but nothing in this act is to alter the preſent method of computing the reduced value and duties payable upon UNRATED Eaſt-India goods, but the ſame ſhall be computed as if this act had never been made; and this ſubſidy is to be paid by the ſaid united Eaſt-India company, at the ſame time as the other ſubſidies on Eaſt-India goods imported by the ſaid company are now due and payable.

(*i*) On which rates, values and prices, this ſubſidy is to be taken in the following manner; obſerving *that it is raiſed upon* Pepper *when delivered out of the warehouſe for home conſumption, according to the value fixed by the* 8 *Geo. I. cap.* 15. § 16. *of three pence and one-third part of a penny per pound, for the Old Subſidy.*

		l.	s.	d.
DRUGS (*except thoſe commonly uſed in dying*) rated by the act of 12 Car. II. cap. 4. (*in the firſt column of rates in Chap. II.*) imported from places NOT of their growth, or in ſhipping NOT BRITISH-BUILT	five per cent. on treble the rate, being for every 20 s. of ſuch treble rate	0	1	6
ALL OTHER GOODS liable to this duty*, (*including ſuch as are denominated* dying drugs, *and deſcribed by the* 3 *and* 4 *Q. Ann. cap.* 4. § 8. *to be commonly uſed for dying*)	five per cent. on their reſpective rates, values, or prices, being for every 20 s. thereof	0	1	6

N. B. Though the duties on ſpirits imported (except Coinage) *are accounted for in one ſum under the branch* Subſidies on Spirits, *being by* 9 *Geo. II. cap.* 23. § 17. *made part of the Aggregate Fund; yet that law does not extend to this duty, it being accounted for under this branch.*

(*k*) This duty is to be raiſed, levied, collected and paid by the ſame ways and means, and under ſuch penalties, forfeitures, powers and directions as are contained and preſcribed in the act of 12 Car. II. (cap. 4.) or in any other laws whatſoever now in force, for raiſing, levying and paying the ſubſidy of tonnage and poundage thereby granted; and is to be paid in ready money, without (*l*) diſcount, upon all goods imported, except thoſe following.

	Diſcount.
(*m*) TOBACCO of the Britiſh plantations, which has — if paid down	25 per cent.
(*m*) TOBACCO of the Britiſh plantations, which has — if ſecured by bond	15 per cent.
(*n*) TOBACCO not of the Britiſh plantations — if paid down	5 and 8 per cent.
(*n*) TOBACCO not of the Britiſh plantations — if ſecured by bond	8 per cent.

Which ſaid 8 per cent. is not to be deducted again on exportation.

(*o*) On due exportation, within three years from the time of importation, drawback or repayment of this duty is to be allowed, or the ſecurity vacated, except (*p*) for ſuch goods or merchandizes as by any former acts of parliament it is declared no drawback ſhall be allowed or paid upon exportation. And,

(*q*) Excepted alſo are prize goods taken by any of his Majeſty's ſhips or veſſels of war.

So that the ſaid drawback will be as follows.

	The drawback.
(*r*) ALAMODES and LUSTRINGS	nothing.
(*s*) BOOKS BOUND	nothing.
(*t*) BEAVER SKINS	nothing.
(*u*) BORAX and CAMPHIRE — refined in Great-Britain under the ſame proofs as required for the Old Subſidy	as a like quantity of unrefined.
(*w*) CABLE-YARN or CORDAGE foreign	nothing.
(*x*) CANDLES	nothing.

(*i*) 21 Geo. II. cap. 2. § 1.. 8 and 9 Will. III. cap. 34. § 2, 3.
(*k*) 21 Geo. II. cap. 2. § 3. 21 Geo. II. cap. 2. § 6.
(*l*) 21 Geo. II. cap. 2. § 1, and 3.
(*m*) 12 Q. Ann. ſeſſ. 2. cap. 8. § 1, and 5. 9 Geo. I. cap. 21. § 3. 21 Geo. II. cap. 2. § 5. 24 Geo. II. cap. 41. § 29, 30, 31.
(*n*) 12 Q. Ann. ſeſſ. 2. cap. 8. § 1, 3, 4. 21 Geo. II. cap. 2. & 24 Geo. II. cap. 41. § 31.
(*o*) 21 Geo. II. cap. 2. § 3. 21 Geo. II. cap. 2. § 6.
(*p, q*) 21 Geo. II. cap. 2. § 6, and 8.
(*r*) 8 and 9 Will. III. cap. 36. § 5.
(*s*) 9 Geo. I. cap. 19. § 6, 7.
(*t*) 4 Geo. III. cap. 9. § 4.
(*u*) 17 Geo. II. cap. 31. § 3.
(*w*) 6 Q. Ann. cap. 19. § 13.
(*x*) 23 Geo. II. cap. 21. § 36.

* *N. B. Cyder, (and Cyder-Eager) Rape (of grapes) Vinegar and Perry although ſubject to the regulations of tonnage, with reſpect to the Old Subſidy, are ſubject to the regulations of poundage goods for this duty, which is paid according to the reſpective rates of the four firſt articles, and according to the value ſworn to upon the laſt, in like manner as other unrated goods to this duty.*

	The drawback.
(*y*) COPPER-BARS, not imported from the Eaſt-Indies, or the coaſt of Barbary, and not exported by any of his Majeſty's ſubjects	nothing.
(*z*) HEMP unwrought, to the Britiſh dominions in America	nothing.
(*a*) HOPS foreign, to Ireland	nothing.
IRON or STEEL (*b*) foreign, (*c*) wares made of wrought iron or ſteel in foreign parts, to the Britiſh colonies or plantations in America	nothing.
(*d*) OYSTERS, having been imported from France	nothing.
(*e*) PAPER foreign	nothing.
(*f*) PEPPER	nothing.
(*g*) PICTURES	nothing.
(*h*) PRIZE GOODS, *as before, excepted*	nothing.
(*i*) SAIL-CLOTH foreign, or SAILS foreign made	nothing.
(*k*) SOPE	nothing.
(*k*) STARCH	nothing.
SILVER-PLATE (by 31 Geo. II. cap. 32. § 9.)	nothing.
(*l*) TEA to IRELAND, under the directions mentioned page 14.	three-fifth parts.
(*l*) TEA TO ANY OF THE BRITISH COLONIES OR PLANTATIONS in AMERICA	all.
(*l*) TEA * TO ALL OTHER PLACES	nothing.
TOBACCO of the Britiſh plantations (*m*) to be conſumed or uſed on board ſhips of war in any part of Europe	nothing.
TOBACCO of the Britiſh plantations (*n*) in any package, but only in caſks of three hundred weight, except cut or rolled; and ſee unmanufactured tobacco in the note under the New Subſidy, page 26.	nothing.
TOBACCO of the Britiſh plantations (*o*) in ſhips or veſſels under the burthen of 20 tons to any place	nothing.
TOBACCO of the Britiſh plantations (*p*) in all other circumſtances of regular exportation	all.
(*q*) TOBACCO-STALKS or STEMS, ſeparated from the reſt of the leaf, and exported by themſelves	nothing.
ALL GOODS (*r*) to the iſlands of Faro or Ferro in the dominions of the king of Denmark	nothing.
(*s*) ALL OTHER GOODS to all other places, comprehending thoſe contained in the note under the Old Subſidy, page 15, exported to the ISLE of MAN	all.

(*y*) 9 and 10 Will. III. cap. 26. § 19.
12 Q. Ann. ſeſſ. 3. cap. 18. § 4, and 5.
13 Geo. I. cap. 27. § 1.
15 Geo. II. cap. 35. § 4.
26 Geo. II. cap. 32. § 2.
32 Geo. II. cap. 23. §. 1.
6 Geo. III. cap. 44. § 1.
(*z*) 4 Geo. II. cap. 27. § 7.
(*a*) 9 Q. Ann. cap. 12. § 27.
(*b*) 9 Q. Ann. cap. 6. § 55.
(*c*) 2 and 3 Q. Ann. cap. 9. § 12.
(*d*) 10 Geo. II. cap. 30. § 4.
(*e*) 10 Geo. II. cap. 27. § 4.
(*f*) 8 Q. Ann. cap. 7. § 11.
(*g*) 8 Geo. I. cap. 20. § 49, and 50.
(*b*) 21 Geo. II. cap. 2. § 8.
(*i*) 4 Geo. II. cap. 27. § 3.
(*k*) 23 Geo. II. cap. 21. § 36.
(*l*) 12 Geo. III. cap. 60. § 1, 2, and 3.
13 Geo. III. cap. 44. § 1.
(*m*) 6 Q. Ann. cap. 22. § 13.
(*n*) 9 Geo. I. cap. 21. § 14.
(*o*) 8 Q. Ann. cap. 13. § 20.
(*p*) 9 Geo. I. cap. 21. § 6.
21 Geo. II. cap. 2. § 3, and 6.
24 Geo. II. cap. 41. § 4, 21, and 25.
(*q*) 9 Geo. I. cap. 21. § 20.
(*r*) 5 Geo. III. cap. 43. § 31.
(*s*) 21 Geo. II. cap. 2. § 3, and 6.
* 18 Geo. II. cap. 26. § 5.

N° 6. SUBSIDY 1759.

WAS granted by the law noted under N° 35 in the Chronological Table preceding.

APPROPRIATION.

(*a*) This branch is made part of a fund eſtabliſhed for the payment of annuities at three

(*a*) 32 Geo. II. cap. 10. § 19, 20, 24, 51.

pounds per centum per annum, transferable at the bank of England, and redeemable by parliament as well upon the principal ſum of 6,600,000 l. and the additional capital of five pounds to be added to every hundred pounds thereof, as the additional capital which will ariſe by ten pounds to be given in, and by a lottery ticket, to each ſubſcriber for, and upon every hundred pounds advanced and paid towards the ſaid ſum of 6,600,000 l. But,

(*b*) All the monies ariſing ſince the 5th of January 1760, are carried to and made part of the Sinking Fund.

(*c*) This duty is a further ſubſidy of poundage of twelve pence in the pound upon the following goods and merchandizes imported, according to the value or rate reſpectively ſet upon each of the ſaid commodities by the ſeveral Books of Rates, or any act or acts of parliament relating thereunto; which ſubſidy is to be paid by the importer of ſuch goods before the landing thereof, over and above all other duties charged or chargeable thereupon; but upon Tobacco it may be bonded as hereafter particularly ſtated. And though the duties on ſpirits imported (except Coinage) are accounted for in one ſum under the branch Subſidies on Spirits, being by 9 Geo. II. cap. 23. § 17. made part of the Aggregate Fund; yet that law does not extend to this duty, it being accounted for under this branch.

TOBACCO FOREIGN LINENS SUGAR, AND OTHER GROCERY, as the ſame is underſtood in the Books of Rates (except CURRANTS) *EAST-INDIA GOODS (except COFFEE and RAW SILKS) FOREIGN BRANDY AND SPIRITS (except RUM of the produce of the Britiſh ſugar-plantations †) PAPER	5 per cent. upon their reſpective value or rate	being for every 20 s. thereof	l. s. d. 0 1 0		

N. B. The practical method of raiſing this duty upon Pepper, *when delivered out of the warehouſe for home-conſumption, is to take* 5 *per cent. upon the eſteemed value of three pence, one-third part of a penny per pound, ſettled by the* 8 *Geo. I. cap.* 15. § 16. *for the Old Subſidy.*

(*d*) This ſubſidy is to be raiſed, levied, collected and paid into the Exchequer (for the purpoſes in this act expreſſed) in ſuch and like form and manner, and with ſuch allowances, diſcounts, drawbacks and exemptions, and under ſuch penalties and forfeitures, and according to ſuch rules, methods and directions, as are preſcribed or appointed for raiſing, levying, collecting and paying the ſubſidy 1747, (granted by the act of 21 Geo. II. cap. 2.) or as are contained in or by any other act or acts of parliament, by the ſaid act of 21 Geo. II. referred unto, or any of them; and all and every the powers, authorities, rules, directions, penalties, forfeitures, clauſes, matters and things now in force, contained in the ſaid act of 21 Geo. II. or in any other act or acts of parliament in the ſaid act referred unto, or any of them, for the raiſing, levying, collecting and paying the ſubſidies thereby granted, ſhall be in full force, practiſed and put in execution, for raiſing, levying, collecting and paying the ſubſidy of POUNDAGE of twelve pence in the pound, by this act granted. And,

(*e*) The money ariſing from this duty, is to be entered in a book, to be kept by the auditor of the Receipt of the Exchequer at WESTMINSTER, ſeparate and apart from all other monies paid upon any other account whatſoever.

(*f*) But with reſpect to ſuch of the goods aforeſaid, as had been, or ſhould be taken and brought in by any of his Majeſty's ſhips of war, or by private ſhips of war, during the continuance of the then war with France, and condemned as lawful prize; they were not to be liable to any other or further duty than what is charged by the act of 30 Geo. II. cap. 18. unleſs they were taken for home-conſumption out of any warehouſe wherein they were ſecured, under the proviſions of ſaid act; in which caſe, the perſon ſo taking them out, was to pay up the ſubſidy by this act granted, as well as all other duties payable thereon.

(*g*) For the payment of this duty upon Tobacco imported, the importer ſhall, upon paying down the ſame, have the ſame allowance, with reſpect to this ſubſidy, as he now is intituled to

---

(*b*) 33 Geo. II. cap. 12. § 3.
(*c*) 32 Geo. II. cap. 10. § 1.
(*d*) 32 Geo. II. cap. 10. § 2.
(*e*) 32 Geo. II. cap. 10. § 9.
(*f*) 32 Geo. II. cap. 10. § 3.
(*g*) 32 Geo. II. cap. 10. § 4.

* *N. B. The goods commonly imported from Eaſt-India are noted in the courſe of the rates.*

† Rum *of and from the* continent of America *is chargeable with this duty; none but ſuch as is of the produce of the Britiſh ſugar-plantations being, as abovementioned, exempted.*

N. B. Mum, Spruce-beer, Ale, &c. *is conſidered as not chargeable with this duty.*

by any law in force upon tobacco imported; or, upon his giving ſufficient ſecurity, to be approved by the collector and comptroller of the port of importation, in one or more bonds, for payment of this duty within eighteen months, to commence at the end of thirty days from the maſter's report of the ſhip, or from the entry of the goods, within thoſe thirty days, which ſhall firſt happen, he ſhall be intituled to the ſame allowances and diſcounts, with reſpect to this duty, or for paying the ſame before the bonds become due, as are now granted by the laws in force upon bonds given for tobacco imported;—*that is to ſay, out of this duty, the following diſcounts ſhall be allowed.*

		Diſcount.
(*h*) TOBACCO of the Britiſh plantations which has —	if paid down	25 per cent.
	if ſecured by bond	15 per cent.
(*i*) TOBACCO not of the Britiſh plantations	if paid down	5 and 8 per cent.
	if ſecured by bond	8 per cent.

Which ſaid 8 per cent. is not to be deducted again on exportation.

(*k*) ALL THE OTHER GOODS enumerated in this act — nothing.

(*l*) On due exportation, within three years from the time of importation, drawback or repayment of this duty is to be allowed, or the ſecurity vacated, as follows.

	The drawback.
ALL THE GOODS enumerated in this act that have paid this ſubſidy of POUNDAGE, except ſuch of them as by any act of parliament it is declared no DRAWBACK, or ſuch a proportion of DRAWBACK only as is therein directed, ſhall be paid or allowed upon exportation of	all.

For which, ſee the branches Old Subſidy and Subſidy 1747.

N. B. Borax and Camphire refined in Great-Britain have this drawback allowed (as Eaſt-India goods) *as a like quantity of unrefined, by* 17 *Geo. II. cap.* 31. § 3.

(*m*) And with reſpect to any quantities of paper that ſhall be uſed in the printing any books in the Latin, Greek, Oriental, or Northern languages, within the two univerſities of Oxford or Cambridge, or either of them, by permiſſion of the vice-chancellors reſpectively; or within the univerſities of Scotland, or any of them, by permiſſion of the principal of the ſame, and for which the duty granted by this act hath been paid—the ſame may be DRAWN BACK and REPAID in ſuch manner as is preſcribed by the act of 10 Q. Ann. cap. 19.

(*n*) Which act directs, upon a certificate in writing by the vice-chancellors or principal of ſuch reſpective univerſity, that oath hath been made before him by the chief manager of the preſs, of the kinds and quantities of the paper ſo uſed, to the commiſſioners of the treaſury, an order is to be made out, and iſſued for payment of the duty.

N. B. By the opinion of the King's attorney and ſolicitor general, taken in the year 1760, *this duty is not ſubject to the payment of the bounties on ſhips returning from the whale-fiſhery, or on Britiſh and Iriſh linens exported; nor is it ſubject to the civil eſtabliſhment in Scotland, by virtue of the clauſe in the act of the* 10 *Q. Ann. cap.* 26. *nor to the annuities granted by the act of* 5 *Geo. I. cap.* 20. *nor to the ſum of* 3,000 *l. per annum, granted by the act of* 26 *Geo. II. cap.* 20. *for encouraging the Linen manufactory; but that the ſaid duty muſt be remitted into the Receipt of the Exchequer* at Weſtminſter, *for the purpoſes mentioned in this act.*

(*h*) 32 Geo. II. cap. 10. § 4.
(*i*) 17th rule of Book of Rates. 12 Q. Ann. ſeſſ. 2. cap. 8. § 1, and 4. 32 Geo. II. cap. 10. § 4.
(*k*) 32 Geo. II. cap. 10. § 2.
(*l*) 32 Geo. II. cap. 10. § 5.
(*m*) 32 Geo. II. cap. 10. § 6, and 7.
(*n*) 10 Q. Ann. cap. 19. § 63, and 64.

N° 7. SUBSIDIES on SPIRITS.

BY 9 Geo. II. cap. 23. § 17. all the duties then ariſing by ſpirits are, from 29 September 1736, united to, and made part of the Aggregate Fund, eſtabliſhed by the act of 1 Geo. I. ſtat 1. cap. 12. and to be iſſued and applied to the uſes to which the ſaid fund is, or ſhall be made applicable; and from that time, the ſeveral duties then payable on ſpirits imported (except Coinage, which ſee, page 57.) are accounted for in one ſum, under the title of SUBSIDIES on SPIRITS. The Coinage is accounted for by itſelf, as noted under Branch N° 13.

The propriety of thus accounting for all the duties ſubſiſting upon ſpirits (Coinage excepted) at the time the act of 9 Geo. II. cap. 23. was made, under one general head like this branch, will ſoon appear upon conſidering,

That although theſe duties are ſtill raiſed by the ſame laws which at firſt impoſed them, yet the application of their produce is now varied and altered from what it was at the time of their being granted.

Thus the New Subſidy on Spirits, till the aforeſaid act of 9 Geo. II. cap. 23. was made, ſtood ſettled, and was granted, amongſt other duties and revenues, towards the ſupport of his Majeſty's houſhold, and the honour and dignity of the crown; and when by ſaid law, the Revenue ariſing by this duty upon ſpirits imported was otherwiſe appropriated, and made part of the Aggregate Fund, the yearly ſum of 70,000l. was granted out of the monies of the General or Aggregate Fund, during the King's life, towards the ſupport of his Majeſty's houſhold and family, and other his expences and occaſions.

The One-third Subſidy ſtood alſo applied, by the 4, 5, and 6 Q. Ann. for the payment of annuities for 99 years granted by the ſaid acts; but when the 9 Geo. II. varied this application, and made the duty ariſing to this branch upon ſpirits, an immediate part of the Aggregate Fund, it became neceſſary to ſever the receipt, for the ſake of the different appropriations, that the produce to each might be known, and kept diſtinct and ſeparate.

By 33 Geo. II. cap. 28. § 1, and 6. there is allowed upon the exportation of RUM or SPIRITS, OF THE GROWTH, PRODUCE, AND MANUFACTURE OF THE BRITISH SUGAR-PLANTATIONS IN AMERICA, from this kingdom as MERCHANDIZE, inſtead, and in lieu of all former drawbacks and allowances out of the duties of cuſtom, a DRAWBACK, or an ALLOWANCE, of all the duties of cuſtom payable upon the importation of SUCH RUM OR SPIRITS; and which drawback or allowance, ſhall be made in ſuch manner, and under ſuch rules, regulations, penalties and forfeitures, as any drawback or allowance, payable out of the duties of cuſtoms upon the exportation of ſuch rum or ſpirits, was, could, or might be made, before the paſſing of this act.

But the ſaid DRAWBACK ſhall not be allowed for any Rum or Spirits which ſhall be exported in any caſk which ſhall contain leſs than one hundred gallons*, or from any port, not being the port of the importation of ſuch Rum or Spirits, or that ſhall be ſhipped on board any veſſel of leſs burthen than one hundred tons, except veſſels of 70 tons or upwards to AFRICA, IRELAND, and NEWFOUNDLAND, *as noted in the Index.*

The method of computation is as follows.

Example the firſt.

One ton of brandy, not of France, Spain, Portugal, or Italy, imported by Britiſh in a Britiſh ſhip.

Drawback.						Duty.		
						l.	s.	d.
					Five per cent. on the rate	1	0	0
l.	s.	d.			Diſcount	0	1	0
0	9	6	Half the Old Subſidy	before 29 September 1736.	Old Subſidy N° I.	0	19	0
0	19	0	New Subſidy		New Subſidy 2.	0	19	0
0	6	4	One-third Subſidy		One-third Subſ. 3.	0	6	4
0	12	8	Two-thirds Subſidy		Two-thirds Subſ. 4.	0	12	8
2	7	6		Now ſubſidies on Spirits		2	17	0

Example the ſecond.

10 gallons of cordial water of France imported by an Alien.

					Five per cent. on the rate	0	5	0
					Diſcount	0	0	3
0	2	4½	Half the Old Subſidy	before 29 September 1736.	Old Subſidy N° I.	0	4	9
0	0	0			Petty Cuſtom II.	0	1	3
0	4	9	New Subſidy		New Subſidy 2.	0	4	9
0	1	7	One-third Subſidy		One-third Subſ. 3.	0	1	7
0	3	2	Two-thirds Subſidy		Two-thirds Subſ. 4.	0	3	2
0	0	0			French duty 16.	1	5	0
0	11	10½		Now ſubſidies on Spirits		2	0	6

* *By practice, caſks of Rum are allowed to be exported under the above law as imported, where the leakage has not reduced the quantity lower than from* 99 *to* 93 *gallons.*

Example the third.

10 *gallons of rum of the growth &c. of the Britiſh ſugar-plantations in America.*

Drawback.					Duty:		
					l.	s.	d.
				Five per cent. on the rate	0	0	10
				Diſcount	0	0	0½
l.	s.	d.					
0	0	9½	Old Subſidy.	Old Subſidy N° 1.	0	0	9½
0	0	9½	New Subſidy.	New Subſidy 2.	0	0	9½
0	0	3¼	One-third Subſidy.	One-third Sub. 3.	0	0	3¼
0	0	6¼	Two-thirds Subſidy.	Two-thirds Sub. 4.	0	0	6¼
0	2	4½		Now ſubſidies on Spirits	0	2	4½

N° 8. Impost on Wines and Vinegar

WAS granted and continued by the ſeveral laws noted under N° 4 in the Chronological Table preceding.

APPROPRIATION.

This branch, by 9 Q. Ann. cap. 21. 1 Geo. I. cap. 21. and 3 Geo. I. cap. 9. is made part of a fund for payment of the annuity on 10,000,000l. the original and increaſed capital of the South-Sea company, and 8000l. per annum allowed the ſaid company for charges of management.

(*a*) This duty is to be levied and collected by the ſame ways and means, and under the ſame penalties, as the cuſtoms, &c. upon the importation of the following goods, viz.

	The groſs impoſt. l.	s.	d.
For every ton of French Wine — And, For every ton of Vinegar	8	0	0
For every ton of Spaniſh Wines, or of any other Wines	12	0	0

And ſo in proportion for any greater or leſſer quantity.

(*b*) To be paid down in ready money upon entry, by the importer; and for priſage wine, by the perſon enjoying the benefit of priſage, who ſhall be allowed and abated out of the ſaid duties, after the rate of ten pounds per cent. for a year, in conſideration of ſuch ready money ſo paid down and advanced; or elſe to become bound with two or more ſufficient ſureties, or procure three other perſons to become bound (to be approved of by the collector of the port of importation) for payment thereof, at three ſeveral and equal payments; the firſt payment to be made within three months; the ſecond within ſix months; and the laſt within nine months after the date of the obligation: *the form of which obligation ſee in the Appendix.*

Out of the aforeſaid groſs duties upon wine, there muſt be deducted the following allowances, according to the nature and circumſtances of the entry, *and which are practically taken off, in the proceſs of computation, by way of diſcount.*

	Diſcount.
(*c*) For leakage (if the wine be imported directly from the place of its growth, or the uſual port or place of its firſt ſhipping, or from Guernſey or Jerſey, or Madera wines from the Britiſh colonies in America, or from the Eaſt-Indies, as particularly noted under the Old Subſidy in page 3 and 6, which ſee)	12 per cent.
(*d*) For prompt payment, as before ſpecified, if the duty be paid down in ready money, ten pounds per cent. for a year, which being equated to the times of payment (each at three months diſtance) reduces it to	5 pounds per cent.
(*e*) For, and in conſideration of any defect or damage that may happen by keeping †, or by reaſon of any other accident, provided oath be made by the importer (NOT BEING VINTNER OR RETAILER, WHO SHALL PAY READY MONEY FOR THE WHOLE DUTY*) that the ſaid liquors are imported by way of merchandize, and with intent to ſell again	8 pounds per cent.

(*a*) 1 Jac. II. cap. 3. § 2, 8.
(*b*) 1 Jac. II. cap. 3. § 3, 6.
(*c*) 8th rule of Book of Rates. 1 Jac. II. cap. 3. § 6.
(*d*) 1 Jac. II. cap. 3. § 4.
(*e*) 1 Jac. II. cap. 3. § 6.

† *No drawback being allowed by the law impoſing this duty.*

* *In the year* 1731, *the King's attorney general gave his opinion in the caſe of Wines coming in conſigned*

(*f*) Out of the groſs duties upon all wines in caſks, for, and by way of compenſation for the allowances on damaged wines, which the merchant-importer would have been intituled to out of the ſeveral duties, by virtue of the 10th rule of the Book of Rates, which rule is by this act repealed, is to be allowed, viz.

	Diſcount.
Upon Rhenish Wine, or wine of the growth of Germany, or wines which pay duty as ſuch	two pounds per cent.
Upon French Wines, or wines of the growth of France, or any of the French King's dominions	ſix pounds per cent.
Upon Spanish, Portugal, and all other Wines, after the rate of	ten pounds per cent,

which ſeveral allowances by this act of 6 Geo. I. cap. 12. are to be deducted on the debenture, in caſe the wines be exported.

So that the groſs impoſt, the diſcounts thereon, and the net impoſt remaining to be paid, according to the particular circumſtances of entry, will appear at one view both for a ton and a gallon, by the table in page 38; which ſhews the duty that is to be paid on this branch in all caſes where the 12 per cent. diſcount is allowed, and where diſallowed.

Out of the groſs duty of 8l. per ton on vinegar aforeſaid, the following allowances muſt be deducted, according to the nature and circumſtances of entry, *and which are practically taken off in the proceſs of computation by way of diſcount.*

	Diſcount.
(*g*) For leakage, as out of the Old Subſidy	12 per cent.
(*h*) For prompt payment, as before ſpecify'd, if the duty be paid down in ready money, ten pounds per cent. for a year, which being equated to the times of payment (each at three months diſtance, as ſtated in page 40) reduces it to	5 pounds per cent.
(*i*) For, and in conſideration of any defect or damage that may happen by keeping, or by reaſon of any other accident, provided oath be made by the importer (NOT BEING VINTNER OR RETAILER, WHO SHALL PAY READY MONEY FOR THE WHOLE DUTY) that ſuch vinegar is imported by way of merchandize, and with intent to ſell again	8 pounds per cent.

The following example will illuſtrate the computation of this duty.

Filled. l.	s.	d.	*Three caſks, containing one ton of vinegar.*	Unfilled. l.	s.	d.
8	0	0	The groſs duty in all caſes and circumſtances of entry	8	0	0
8	0	0	Neat to be paid by a vintner in all caſes	8	0	0
0	0	0	12 per cent. for leakage	0	19	$2\frac{8}{20}$
8	0	0		7	0	$9\frac{12}{20}$
0	12	$9\frac{12}{20}$	8 per cent. for defect or damage	0	11	$3\frac{3}{20}$
7	7	$2\frac{8}{20}$	Neat, when for ſale by a merchant, bonded	6	9	$6\frac{9}{20}$
0	7	$4\frac{7}{20}$	5 per cent. for prompt payment	0	6	$5\frac{14}{20}$
6	19	$10\frac{1}{20}$	Neat, when for ſale by a merchant, paid down	6	3	$0\frac{15}{20}$
8	0	0	The groſs duty again as above	8	0	0
0	0	0	12 per cent. for leakage	0	19	$2\frac{8}{20}$
8	0	0		7	0	$9\frac{12}{20}$
0	8	0	5 per cent. for prompt payment	0	7	$0\frac{9}{20}$
7	12	0	Neat for private uſe, to be paid down	6	13	$9\frac{3}{20}$

(*f*) 6 Geo. I. cap. 12. § 2.
(*g*) { 8th rule of Book of Rates. / 1 Jac. II. cap. 3. § 6.
(*h*) 1 Jac. II. cap. 3. § 4, and 6.
(*i*) 1 Jac. II. cap. 3. § 4, and 6.

to a Retailer, " *That the perſons to whom the wines are conſigned, ought to be conſidered as the importers with* " *regard to the duties, and are chargeable as ſuch; and that* being Retailers, *they cannot, by the expreſs words* " *of the act, be admitted to take oath, in order to intitule themſelves or their principals to the allowance therein* " *mentioned.*"

This Neat Impoſt on wine, is computed according to the method in the following examples.

Two caſks, containing one ton of Spaniſh wine, imported into the port of London, or any other port, from the place of its growth, by Britiſh or ſtrangers, in any ſhips, and duties paid, as,

Filled. l.	s.	d.		Unfilled. l.	s.	d.
			N° 1.			
12	0	0	The groſs impoſt per ton	12	0	0
1	4	0	10 per cent. allowed by 6 Geo. I. cap. 12.	1	4	0
10	16	0	Neat impoſt payable by vintner in all caſes	10	16	0
			N° 2.			
12	0	0	The groſs impoſt again as above	12	0	0
0	0	0	12 per cent. for leakage	1	8	$9\frac{12}{20}$
12	0	0		10	11	$2\frac{8}{20}$
0	12	0	5 per cent. for prompt payment	0	10	$6\frac{15}{20}$
11	8	0		10	0	$7\frac{13}{20}$
1	4	0	10 per cent. of groſs duty, by 6 Geo. I. cap. 12.	1	4	0
10	4	0	Neat impoſt payable for private uſe or priſage	8	16	$7\frac{13}{20}$
			N° 3.			
12	0	0	The groſs impoſt again as above	12	0	0
0	0	0	12 per cent. for leakage	1	8	$9\frac{12}{20}$
12	0	0		10	11	$2\frac{8}{20}$
0	19	$2\frac{8}{20}$	8 per cent. for defect or damage	0	16	$10\frac{16}{20}$
11	0	$9\frac{12}{20}$		9	14	$3\frac{12}{20}$
0	11	$0\frac{10}{20}$	5 per cent. for prompt payment	0	9	$8\frac{11}{20}$
10	9	$9\frac{2}{20}$		9	4	$7\frac{1}{20}$
1	4	0	10 per cent. of groſs duty, by 6 Geo. I.	1	4	0
9	5	$9\frac{2}{20}$	Neat impoſt payable for ſale	8	0	$7\frac{1}{20}$
			N° 4.			
12	0	0	The groſs impoſt again as above	12	0	0
0	0	0	12 per cent. for leakage	1	8	$9\frac{12}{20}$
12	0	0		10	11	$2\frac{8}{20}$
0	19	$2\frac{8}{20}$	8 per cent. for defect or damage	0	16	$10\frac{16}{20}$
11	0	$9\frac{12}{20}$		9	14	$3\frac{12}{20}$
1	4	0	10 per cent. of groſs duty, by 6 Geo. I. cap. 12.	1	4	0
9	16	$9\frac{12}{20}$	Neat impoſt for ſale, when ſecured	8	10	$3\frac{12}{20}$
			N° 5.			
10	16	0	Leſs 10 per cent. off the groſs duty	10	16	0
0	0	0	12 per cent. for leakage off ditto	1	8	$9\frac{12}{20}$
10	16	0	Neat impoſt for private uſe or priſage, when ſecured	9	7	$2\frac{8}{20}$

Theſe examples will be ſufficient to ſhew the general principles of computation to this branch, whether the duty be paid or bonded.

Upon due exportation (*k*) within the times limited by law, drawback or repayment of this duty muſt be allowed, as follows.

		Drawback.
(*l*) WINE, except FRENCH WINE	to the Britiſh colonies in America as merchandize, &c. under the ſecurity directed for the Old Subſidy	all.
(*m*) WINE OF ALL SORTS, to all other places to which drawbacks are due — And, FRENCH WINE to America		two-thirds.
(*n*) VINEGAR		nothing.
(*o*) WINE-LEES (*although on importation they pay duty as wine*)		nothing.

(*k*) 6 Geo. I. cap. 12. § 6. 7 Geo. I. cap. 21. § 10.
(*l*) 4 Geo. III. cap. 15. § 11.
(*m*) 6 Geo. I. cap. 12. § 6.
(*n*) 1 Jac. II. cap. 3. § 7.
(*o*) 1 Geo. II. cap. 17. § 4.

Species of wine.	Ports.	Groſs duties.				
(p) French wine in caſks	Into all ports	8	0	0	For ſale	A
					Private uſe, or priſage	B
					By retailers	C
(p) Rheniſh, Germany, and * Hungary wine in caſks	all ports	12	0	0	For ſale	D
					Private uſe, or priſage	E
					By retailers	F
(p) Spaniſh, Portugal, Madera, Levant, and all other wine, in caſks	all ports	12	0	0	For ſale	G
					Private uſe, or priſage	H
					By retailers	I
(p) Levant wine in flaſks or bottles	all ports	12	0	0	For ſale	K
					Private uſe, or priſage	L
					By retailers	M
(p) Vinegar, French or not French, in caſks	all ports	8	0	0	For ſale	N
					Private uſe	O
					By retailers	P
(p) Vinegar in bottles	all ports	8	0	0	In all caſes of entry	Q

N. B. Notwithſtanding the minute of the Treaſury of 5 February 1753, as mentioned in page 4, yet it has of late been the practice for the commiſſioners of the cuſtoms to give directions to admit entries of wine in bottles for private uſe, when the property of gentlemen not in trade, and certified by them to be for their own immediate uſe, and to accept the duty thereof, inſtead of the forfeiture, provided the quantity does not exceed ten or twelve dozen.

(p) Table of Subſidy Tonnage after the Rates Inwards, by 12 Car. II. cap. 4.

* As admitted by the 1 Q. Ann. ſtat. 1. cap. 12. § 112. from Hamburgh.

			Discount.				The net impost.							
			By 8th rule B. Rates.	From the Grofs.	By 1 Jac. II. cap. 3.	By 1 Jac. II. cap. 3.	By 6 Geo. I. cap. 12.	From the Grofs.	per ton. l.	s.	d.	20.	per gallon. d.	20.	7.	36.	
A	paid	filled	0	8	5		6		6	10	2	17	6	4	0	9	.02584077,380952,3
		unfilled	12	8	5		6		5	13	5	10	5	8	0	14	.0225115,740,740,74
	fecured	filled	0	8	0		6		6	17	7	4	6	11	0	12	.02,730158,730158,7
		unfilled	12	8	0		6		5	19	11	4	5	14	1	20	.0237,962,962,962,96
B	paid	filled	0	0	5		6		7	2	4	16	6	15	4	12	.02,825396,825396,8
		unfilled	12	0	5		6		6	4	1	18	5	18	1	26	.0246345,899470,89
	fecured	filled	0	0	0		6		7	10	4	16	7	3	1	24	.02,984126,984126,9
		unfilled	12	0	0		6		6	11	2	8	6	4	6	24	.02,603174,603174,6
C		filled unfilled	0	0	0		6		7	10	4	16	7	3	1	24	.02,984126,984126,9
D	paid	filled	0	8	5		2		10	4	11	10	9	15	1	14	.0406663,359788,35
		unfilled	12	8	5		2		8	19	9	9	8	11	1	21	.03567212,301587,3
	fecured	filled	0	8	0		2		10	16	0	0	10	5	5	0	.0,428571,428571,42
		unfilled	12	8	0		2		9	9	6	0	9	0	3	12	.03759,920634,9206
E	paid	filled	0	0	5		2		11	3	2	8	10	12	4	0	.04,428571,428571,4
		unfilled	12	0	5		2		9	15	10	1	9	6	3	21	.03885664,682539,6
	fecured	filled	0	0	0		2		11	15	2	8	11	4	0	0	.046666666666666
		unfilled	12	0	0		2		10	6	4	16	9	16	4	0	.04,095238,095238,0
F		filled unfilled	0	0	0		2		11	15	2	8	11	4	0	0	.046666666666666
G	paid	filled	0	8	5	10			9	5	9	2	8	16	6	14	.0368568,121693,12
		unfilled	12	8	5	10			8	0	7	1	7	12	6	21	.03186259,920634,9
	fecured	filled	0	8	0	10			9	16	9	12	9	7	3	0	.03,904761,904761,9
		unfilled	12	8	0	10			8	10	3	12	8	2	1	12	.03378,968253,9682
H	paid	filled	0	0	5	10			10	4	0	0	9	14	2	0	.04,047619,047619,0
		unfilled	12	0	5	10			8	16	7	13	8	8	1	21	.03504712,301587,3
	fecured	filled	0	0	0	10			10	16	0	0	10	5	5	0	.0,428571,428571,42
		unfilled	12	0	0	10			9	7	2	8	8	18	2	0	.03,714285,714285,7
I		filled unfilled	0	0	0	10			10	16	0	0	10	5	5	0	.0,428571,428571,42
K	paid	filled	0	8	5	0			10	9	9	2	9	19	5	14	.0416187,169312,16
	fecured	filled	0	8	0	0			11	0	9	12	10	10	2	0	.04,380952,380952,3
L	paid	filled	0	0	5	0			11	8	0	0	10	17	1	0	.04,523809,523809,5
	fecured	filled	0	0	0	0			12	0	0	0	11	8	4	0	.047619,047619,047
M		filled unfilled	0	0	0	0			12	0	0	0	11	8	4	0	.047619,047619,047
N	paid	filled	0	8	5	0			6	19	10	1	6	13	1	9	.02774553,571428,5
		unfilled	12	8	5	0			6	3	0	15	5	17	1	15	.02441716,269841,2
	fecured	filled	0	8	0	0			7	7	2	8	7	0	1	12	.02,920634,920634,9
		unfilled	12	8	0	0			6	9	6	9	6	3	2	21	.02570188,492063,4
O		filled	0	0	5	0			7	12	0	0	7	4	5	12	.0,301587,301587,30
		unfilled	12	0	5	0			6	13	9	3	6	7	2	27	.02654017,857142,8
P		filled unfilled	0	0	0	0			8	0	0	0	7	12	2	24	.031746,031746,031
Q	paid		0	0	5	0			7	12	0	0	7	4	5	12	.0,301587,301587,30
	fecured		0	0	0	0			8	0	0	0	7	12	2	24	.031746,031746,031

N. B. Whenever the above diſcount of 8 *per cent. is the firſt diſcount, it is taken off the groſs; when the ſecond, off the neat: ſo alſo is the five per cent. diſcount, which, when the third diſcount, is alſo taken from the neat.*

It has been thought neceſſary, for the ſake of preciſion, to extend the decimals as above.

N. B. By 7 Geo. III. cap. 45. § 14. all goods, wares and merchandizes (malt *and* barley *excepted*) *which may be lawfully exported from Great-Britain to the Iſle of Man, are (upon being ſo exported) intitled to the ſame drawbacks and bounties, under the like rules, reſtrictions, ſecurities, penalties, and forfeitures, in all reſpects as ſuch goods are intitled or liable to by law, upon exportation from Great-Britain to Ireland, regard being had to ſuch as are particularly enumerated and licenſed by this act.*

N. B. The manner in which the diſcount of five per cent. ariſes, as ſtated in page 36, *to be allowed for prompt payment of this duty, as an equivalent to the merchant for not taking the time allowed on giving bond, will appear by this example.*

Suppoſing bond given for 100*l. it is to be diſcharged by three equal payments, each at three months diſtance, and the intereſt thereby ariſing to the merchant-importer on theſe ſeveral periods, is after the rate of ten pounds per cent. for a year, in the following proportion, viz.*

		l.	*s.*	*d.*		*l.*	*s.*	*d.*
Upon the first payment of		33	6	8	*for three months*	0	16	8
Upon the ſecond ditto. of		33	6	8	*for ſix ditto.*	1	13	4
Upon the third ditto. of		33	6	8	*for nine ditto.*	2	10	0
		100	0	0		5	0	0

So that allowing him a diſcount of five per cent. upon paying down any ſum to this duty, puts him exactly upon the ſame footing as if he gave ſecurity for it, payable at nine months, by three ſeveral and equal payments, each at three months diſtance.

N° 9. Impoſt on TOBACCO

WAS granted and continued by the ſeveral laws noted under N° 5 in the Chronological Table preceding.

APPROPRIATION.

This branch (in like manner as the Impoſt on Wines and Vinegar) is by the 9 Ann. cap. 21. and 1 Geo. I. cap. 21. and 3 Geo. I. cap. 9. made part of a fund for payment of the annuity on 10,000,000*l.* the original and increaſed capital of the South-Sea Company, and 8000*l.* per annum allowed the ſaid company for charges of management.

(*a*) This duty is to be raiſed, levied, collected and ſecured, in the ſame manner and form, and by ſuch rules, ways and means, and under ſuch penalties and forfeitures, as are mentioned and expreſſed in the Act of Tonnage and Poundage of 12 Car. II. (cap. 4.) and the rules, directions and orders thereunto annexed, or any other law in force, relating to the collection of the cuſtoms; and the whole management or ordering thereof, both as to the entry and account, to be according to the methods and rules of the cuſtoms, and is as follows.

	The groſs impoſt per lb weight. *l.*	*s.*	*d.*
FOR ALL SORTS OF TOBACCO of the growth and production of any of his Majeſty's plantations, iſlands, or territories in AMERICA	0	0	3
SPANISH or FOREIGN TOBACCO, not of the Britiſh plantations	0	0	6

(*b*) This duty, WITH RESPECT TO TOBACCO OF THE BRITISH PLANTATIONS, is either to be paid down, or the Importer is to become bound * to his Majeſty, his heirs and ſucceſſors, with one or more ſufficient ſureties, to be approved of by the collector of the port of importation, with the conſent of the comptroller of ſuch port, in one or more bond or bonds, at the election of ſuch importer, for payment thereof, within eighteen months, to commence at the end of thirty days, after the maſter's report of the ſhip, or from the merchant's entry of the goods, within thoſe thirty days which ſhall firſt happen; and that in lieu of all allowance for waſte or damage, or other allowances and diſcounts for prompt payment whatever, an allowance of twenty-five pounds per centum ſhall be deducted and allowed upon the entry of the importer, paying down the ſaid duty, and only of fifteen pounds per centum on his NOT PAYING DOWN THE SAME; wherefore out of this duty, the diſcounts following are thus to be allowed.

(*a*) 1 Jac. II. cap. 4. § 1. 7 and 8 Will. III. cap. 10. § 3, and 6.

(*b*) 12 Q. Ann. ſeſſ. 2. cap. 8. § 2. 9 Geo. I. cap. 21. § 3, and 4.

* *The form of which bond is the ſame as mentioned in page* 19.

	Diſcount.	
TOBACCO of the Britiſh plantations	if paid down	25 per cent.
	if ſecured	15 per cent.

And no allowance ſhall be made for and in conſideration of any damaged or mean Tobacco, either at the ſcale or otherwiſe; but in caſe any perſon ſhall refuſe to enter and pay or ſecure the duties for ſuch Tobacco, then he ſhall have liberty to ſeparate ſuch damaged Tobacco by cutting off from the hogſhead, or other package, ſo much thereof as he ſhall refuſe to pay cuſtom for, and the principal officers of his Majeſty's cuſtoms ſhall cauſe all ſuch Tobacco to be burnt and deſtroyed, without making any allowances to ſuch importer, for freight or other charges, except as following; that is to ſay,

(*c*) For any Tobacco that ſhall happen to receive damage on board any veſſel by ſtreſs of weather at ſea, or by being forced on ſhore in any part of Great-Britain, or by any unforeſeen accident happening after her arrival in port, by bulging on an anchor, or by any ſuch like accidents happening to it in the lighter into which put, in order to be laid on land, whereby ſuch Tobacco ſhall receive damage, the collectors, or other chief officers of his Majeſty's cuſtoms, ſhall allow and pay to the importer at the rate of one halfpenny for every pound of ſuch Tobacco, for which the importer ſhall refuſe to pay or ſecure the full duties, and which ſhall be cut off or ſeparated from the ſound, in order to be burnt, or otherwiſe publickly deſtroyed by the officers of his Majeſty's cuſtoms; ſo as ſuch allowance ſhall not exceed thirty ſhillings for all the Tobacco damaged in any one ſingle hogſhead imported.

(*d*) But the importer is not to have liberty to ſeparate the ſtalk from the leaf, on pretence that the ſame is damaged or mean Tobacco. And, as the allowances at the ſcale for draught have been uncertain,

(*e*) There ſhall now only be allowed at the ſcale, eight pounds upon every hogſhead that ſhall contain three hundred and fifty pounds of Tobacco, or more, which allowance ſhall not be deducted upon exportation *.

But ſuch hogshead is, by the King's Attorney-General's opinion, taken in the year 1723, *to be that weight after the ſeparation of the damaged Tobacco from the ſound.*

(*f*) If any importer or proprietor of Tobacco, that hath given ſecurity for the payment of this duty in eighteen months, ſhall be deſirous to diſcharge his bond or bonds, or any part thereof, in ready money, ſooner than the expiration of the ſaid eighteen months, he ſhall be abated upon ſuch bond or bonds, ſo much as the diſcount, at the rate of ſeven per centum per annum, ſhall amount to, in proportion to the time unexpired. And,

(*g*) In any caſe, where the merchant, or other perſon concerned in the importation of TOBACCO OF THE BRITISH PLANTATIONS, is under difficulties, and unable to give good and ſufficient ſecurity for the payment of the ſeveral duties impoſed thereon, he may, on paying down the Old Subſidy, and giving his own bond for payment of the remainder of the duties at the end of fifteen months, lodge and put the ſame into warehouſes, to be provided by him, and at his charge (being firſt approved of by the Commiſſioners, or principal officers of the cuſtoms) under the King's locks and his; and ſuch merchant, or his ſervants, ſhall have free acceſs into the ſaid warehouſes, at all ſeaſonable times, and the officers are to attend without fee or reward; and after the ſame has been ſo lodged, and put in ſuch warehouſes, if the ſaid importer ſhall not, within the ſaid time of fifteen months, offer good and ſufficient ſecurity for payment of the duties at the end of the ſaid eighteen months; or by debentures on exportation of ſuch Tobacco, or payment of the ſeveral duties for which his own bond hath been given, diſcharge his obligation, or any part thereof; but that the Tobacco, or any part thereof, ſhall continue remaining in the ſaid warehouſes for want of the payment of the duties due thereon: in ſuch caſe, the ſaid Commiſſioners, or principal officers of the cuſtoms, for the time being, may cauſe the ſaid Tobacco, ſo remaining, to be publickly ſold by inch of candle, firſt giving the proprietor fourteen days notice, or leaving the ſame in writing at the place of his laſt abode, and the

---

(*c*) 9 Geo. I. cap. 21. § 13.
(*d*) (*e*) 9 Geo. I. cap. 21. § 5, and 15.
(*f*) 9 Geo. I. cap. 21. § 12. 24 Geo. II. cap. 41. § 31.
(*g*) 12 Q. Ann. ſeſſ. 2. cap. 8. §. 5. 24 Geo. II. cap. 41. § 32.

* *There is alſo another allowance of two pounds per hogshead made at the ſcale, by a minute of the board of Cuſtoms, in conſideration of the merchant's charge in opening, ſtripping, and making up the hogsheads, after ſamples have been drawn, and is commonly called* Nailage.

product thereof, after ſuch ſale, firſt to be applied towards the payment of the cuſtoms, and charges that have been expended thereon, and the over-plus, if any, to be paid to the proprietor.

(*h*) In caſe any Tobacco, put into ſuch warehouſes, and ſo locked up as aforeſaid, ſhall be burnt or deſtroyed by fire, during the time it remains in ſaid warehouſes, the proprietors or owners of ſuch Tobacco, ſhall be allowed the duties paid, and the bond ſhall be diſcharged for ſo much thereof as ſhall have been ſo burnt or deſtroyed.

N. B. By the opinion of the King's Attorney-General, taken in the year 1752, *it appears,*

"*That if a merchant pays the duties in money, in the caſe of Bonds given for warehouſed Tobacco,* "*before the end of fifteen months, he is intituled to the diſcount of ſeven per cent. per annum, from the* "*time of payment to the expiration of* eighteen months; *which, he ſays, is moſt equitable in itſelf;* "*and that there ſhould be a diſcount to the ſame amount as on the ſecurity-bonds for the ſame time, as in* "*the act of* 9 *Geo. I. cap.* 21. *he thinks is moſt agreeable to the general intent of the Legiſlature.*"

By 1 Jac. II. cap. 4. § 11. there was a duty granted on Sugars as well as Tobacco, but the ſame was ſuffered to expire, and the duty on Tobacco only was continued by 2 Will. and Mar. ſeſſ. 2. cap. 5. § 3. and ſubjected, by ſubſequent laws, to regulations different from what were laid down when the duty was at firſt granted.

(*i*) With reſpect to SPANISH OR FOREIGN TOBACCO, NOT OF THE BRITISH PLANTATIONS,

This duty is to be collected, ſecured, raiſed, levied, anſwered, and paid, by the ſame ways and means as the Subſidy of Poundage, by the act of 12 Car. II. (cap. 4.) and under the regulations following, viz.

That the ſame ſhall be due and payable at the end of eighteen months, to commence at the end of thirty days after the maſter's report of the ſhip, or to commence from the merchant's entry of the goods within thoſe thirty days, which ſhall firſt happen; and the bond or bonds to be given for the ſame, ſhall be made payable at the end of eighteen months accordingly:

That, if the importer ſhall, upon entry, pay ready money for all, or any part of the ſaid duties, within the ſaid thirty days, or at any time within any of the firſt fifteen months of the ſaid eighteen months, to commence at the end of the ſaid thirty days after the maſter's report of the ſhip, he ſhall, in lieu of all former diſcounts made for prompt payment, out of all the ſaid duties, have an allowance made of ten pounds per cent. per annum for the ſaid fifteen months, or proportionably for ſo many entire months of the ſaid fifteen months as ſhall then remain unexpired; but not to be allowed any diſcount after the end of fifteen months, nor for any leſs time than a month:

That in caſe, after the importer ſhall have given ſecurity, as aforeſaid, (which, at his election, may be in one or more bond or bonds) to pay this duty in eighteen months, he ſhall be deſirous to diſcharge his bond or bonds, or any part thereof in ready money, ſooner than fifteen months, he ſhall be abated upon ſuch bond or bonds, for prompt payment, ſo much as the ſaid diſcount ſhall amount to, in proportion to ſuch time, but not to be allowed any diſcount after the end of fifteen months:

That there ſhall be an allowance of eight pounds per cent. made to the merchant, at importation, out of this, and all the other duties, payable upon ſuch Tobacco, in conſideration of the waſte and ſhrinkage in the cellars, and which ſhall not be deducted from him on exportation, ſo

That the diſcounts thereon will ſtand as follow:

Spaniſh or foreign TOBACCO, not of the Britiſh plantations.	whether paid or ſecured	8 per cent.
	And beſides, if the duty be paid down upon entry, in ready money, within thirty days from the maſter's report of the ſhip or at any time within any of the firſt fifteen months of the eighteen, to commence at the end of thirty days after ſuch report, a further allowance for the whole fifteen, or proportionably for ſo many entire months as ſhall then remain unexpired; but no diſcount after the end of fifteen months, nor for leſs time than one month, as before ſtated	10 per cent. per annum, which, on this duty being paid down on entry, will amount to 12½ per cent. for ſaid fifteen months.

(*h*) 12 Q. Ann. ſeſſ. 2. cap. 8. § 6. 24 Geo. II. cap. 41. § 32.

(*i*) 12 Q. Ann. ſeſſ. 2. cap. 8. § 1, 2, 3, and 4. 5 Geo. I. cap. 7. § 1.

So that the following examples will elucidate the method of computation to this duty, both for Tobacco of, and not of, the Britiſh plantations.

1200 lb *of Tobacco of the Britiſh plantations.*

Paid: l.	s.	d.		Bonded. l.	s.	d.
15	0	0	The groſs impoſt, at 3 d. per pound weight	15	0	0
3	15	0	25 per cent. diſcount 15 per cent.	2	5	0
11	5	0	To be paid neat impoſt to be ſecured	12	15	0

1200 lb *of Spaniſh or foreign Tobacco, not of the Britiſh plantations.*

If paid on entry. l.	s.	d.		If bonded on entry. l.	s.	d.
30	0	0	The groſs impoſt, at 6 d. per pound weight	30	0	0
2	8	0	8 per cent. diſcount 8 per cent.	2	8	0
27	12	0		27	12	0
3	9	0	Diſcount at 10 per cent. per ann. or 12½ per cent. for fifteen months	0	0	0
24	3	0	To be paid neat impoſt to be ſecured	27	12	0

(*k*) On due exportation, within the times limited by law, drawback or repayment of this duty muſt be allowed, or the (*l*) ſecurity vacated, as follows, obſerving that the allowances before-mentioned of eight pounds, and of two pounds, are not to be deducted on ſuch exportation.

Tobacco of the Britiſh plantations:

	Drawback:
(*m*) to be conſumed or uſed on board ſhips of war in any part of Europe	nothing.
(*n*) in any package, but only in c ſks of three hundred weight or more, except cut or rolled; (and ſee unmanufactured tobacco in the note following)	nothing.
(*o*) in ſhips or veſſels under the burthen of 20 tons, to any place	nothing.
(*p*) *N. B. No tobacco may be exported in ſhips under 70 tons, except to Ireland; nor* (*q*) *from any other port than that where it was at firſt originally imported; and, if unmanufactured, in the original package, with the ſame marks in, and with which it was at firſt imported: and ſuch unmanufactured tobacco* (*r*) *is not to be ſhipped but in caſks, cheſts, or caſes only; each containing 425 pounds weight, or more, except ſamples exported with the hogsheads, out of which taken: nor is any* drawback *to be allowed upon any tobacco mixed with rubbiſh or dirt, or any other thing.*	
(*s*) to the Iſle of Man (except as in the note following)	nothing.
(*t*) to the iſlands of Faro or Ferro in the dominions of the King of Denmark	nothing.
(*u*) in all other circumſtances of regular exportation	all.

Tobacco not of the Britiſh plantations:

(*w*) Tobacco-Stalks or Stems ſeparated from the reſt of the leaf, and exported by themſelves	nothing.
(*s*) to the Iſle of Man (except as in the note following)	nothing.
(*t*) to the iſlands of Faro or Ferro in the dominions of the King of Denmark	nothing.
(*x*) to all other places, under proper circumſtances of legal and regular exportation, not deducting the allowances of 8 pounds and of 2 pounds granted on importation	all.
N. B. By the act of 7 Geo. III. cap. 45. § 8. one hundred and twenty thouſand pounds weight of Tobacco are allowed to be exported from England *to the port of* Douglas *in the* Iſle of Man, *in any one year, commencing annually the 5th of July, in Britiſh ſhips navigated according to law, and under the ſame regulations and drawbacks as if exported to Ireland, by virtue of a licence to be granted by the Commiſſioners of the Cuſtoms in* England, *or any three or more of them; which licence is to be given without fee or reward, and to continue in force for three months.*	

(*k*) 7 Geo. I. cap. 21. § 10.
(*l*) 12 Q. Ann. ſeſſ 2. cap. 8. § 2. 9 Geo. I. cap. 21. § 6. 24 Geo. II. cap. 41. § 29.
(*m*) 6 Q. Ann. cap. 22. § 13.
(*n*) 9 Geo. I. cap. 21. § 14.
(*o*) 8 Q. Ann. cap. 13. § 20.
(*p*) 24 Geo. II. cap. 41. § 25.
(*q*) (*r*) 24 Geo. II. cap. 41. § 4, 21, and 25.
(*s*) 12 Geo. I. cap. 28. § 21.
(*t*) 5 Geo. III. cap. 43. § 31.
(*u*) 9 Geo. I. cap. 21. § 20. 24 Geo. II. cap. 41. § 4, 21, 25.
(*w*) 9 Geo. I. cap. 21. § 20.
(*x*) 7 and 8 Will. III. cap. 10. § 5.

N° 10. IMPOST 1690.

WAS granted and continued by the ſeveral laws noted under N° 6 in the Chronological Table preceding.

APPROPRIATION.

This branch (in like manner as the Impoſt on Wines and Vinegar) is, by the 9 Q. Ann. cap. 21. and 1 Geo. I. cap. 21. and 3 Geo. I. cap. 9. made part of a fund for payment of the annuity on 10,000,000l. the original and increaſed capital of the South-Sea Company, and 8000l. per annum allowed the ſaid company for charges of management.

(*a*) This duty is over and above all impoſitions, duties, and charges already impoſed, and is to be raiſed, levied, collected and paid in the ſame manner and form, with ſuch advantages, and by ſuch rules, means and ways, and under ſuch penalties and forfeitures as are mentioned and expreſſed in the act of Tonnage and Poundage of 12 Car. II. (cap. 4.) and the rules, directions, and orders thereunto annexed, upon the importation of the goods following,—and in the proportion and manner following.

Groſs impoſt 1690.

		l.	s.	d.
1	ALUM, for every hundred weight, containing 112 lb	0	2	6
2	ANVILS WROUGHT, the like hundred weight	0	9	3
3	ASHES, called POT-ASHES, the barrel, containing two hundred weight neat	0	8	0
4	BARILLIA, or SAPHORA, for every hundred weight, containing 112 lb	0	2	6
5	BRIMSTONE, the like hundred weight	0	4	8
6	CANDLES OF TALLOW, the like hundred weight	0	10	0
	N. B. By 23. Geo. II. cap. 21. not to be imported in any package leſs than 224 pounds weight, under the penalty of forfeiture.			
7	CHIMNEY-BACKS, ſmall, the piece	0	1	2
	CHIMNEY-BACKS, large, the piece	0	2	4
	N. B. By practice at the water-ſide, half a hundred weight, and downwards, is accounted ſmall, and above, large.			
8	CORDAGE, READY WROUGHT, the hundred weight, containing 112 lb	0	5	0
	DRUGS: 9 SUCCUS LIQUORITIAE, or JUICE OF LIQUORICE, the pound weight	0	1	0
	N. B. By 7 Geo. III. cap. 47. § 3, 4, 5. this duty is repealed, and it is the practice to charge 0l. 0s. 0d. $\frac{10}{20}$ths $\frac{5}{7}$ths *per pound weight, as a proper proportion of the duty thereby laid to this branch, or* 5s. *per hundred weight, containing* 112 lb, *without any diſcount thereon.*			
	DRUGS: 10 ALL OTHER DRUGS rated by 12 Car. II. which are claſſed in the firſt column of Rates, *(regard being had to the rule at the end of the Rates of Drugs in favour of a direct importation, &c.)* for every hundred pounds of ſaid rate or value 10l. or for every 20s. of their reſpective rates	0	2	0
11	*EARTHEN WARE OF ALL SORTS, not particularly rated by 12 Car. II. and claſſed in the firſt column of the Book of Rates; for every 20s. of the rate in column the ſecond (*which rate is ſubſtituted, by 11 Geo. I. cap. 7. in lieu of the value upon oath, and comprehends all ſorts, whether broken or whole,* (EXCEPT OF INDIA OR CHINA, THOSE PAYING TO THIS BRANCH UNDER ARTICLE 29)	0	2	6
12	GLASS: DRINKING GLASSES, AND OTHER GLASS, AND ALL MANUFACTURES OF GLASS, (except Rheniſh and Muſcovia window-glaſs) for every 20s. of the rate or value	0	3	0

(*a*) 2 Will. and Mar. ſeſſ. 2. cap. 4. § 1, 2, 56.

* *By 7 Geo. III. cap. 46. § 7. the drawback of this duty, and all others upon China Earthen Ware, exported to America, was diſcontinued and diſallowed; but by the act of 10 Geo. III. cap. 17. the clauſe in ſaid law ſo diſallowing it, was repealed after 1ſt of December, 1770, ſo that the drawback again revived, but under certain reſtrictions laid down in the ſaid act of 10 Geo. III. cap. 17. which ſee in the Index.*

Groſs impoſt 1690.

GROCERY WARES, viz.

		l.	s.	d.
13	CURRANTS (by 4 and 5 Will. and Mar. cap. 5. § 10.) for every hundred pounds of their rate or value 2l. 10s. or for every 20s. of their rates	0	0	6
14	GINGER OF THE BRITISH PLANTATIONS, as a GROCERY WARE, for every 20s. of the old rate, at 1s. 4d. the pound, or 7l. 9s. 4d. the hundred weight, as valued by the 12 Car. II. cap. 4. *(regard being had to the rule, following the rates of grocery ware, with reſpect to ſuch ſpicery as is imported directly from the place of its growth, in Britiſh-built ſhipping, which is thereby directed to be rated only at one-third of the rate charged in the Book of Rates.)*	0	2	0
	N. B. See an inſtance of computation at the end of this branch.			
15	LIQUORICE, the hundred weight, containing 112 lb	0	18	8
16	LIQUORICE POWDER, the like hundred weight	1	17	4
17	PEPPER, for every hundred weight, containing 112 lb, 1l. 8s. *which is, by the pound weight*	0	0	3
	One third part of the ſaid duty to be paid down, and bond to be given for payment of the reſidue at the end of twelve months, or elſe to diſcount after the rate of ten pounds per centum, on paying down the whole duty. But,			
18	PEPPER, imported directly from the place of its growth, and in Britiſh-built ſhipping, is, by the 8 Geo. I. cap. 15. § 16. eſteemed in value to this branch at 10d. a pound—this groſs duty is therefore per pound	0	0	$0\frac{1}{2}$
	N. B. See an inſtance of computation at the end of this branch.			
19	RAISINS (by 4 and 5 Will. and Mar. cap. 5. § 10.) for every hundred pounds of their rate or value 5l. or for every 20s. of their rates	0	1	0
20	For every hundred pounds of the rate or value OF ALL OTHER SORTS OF GROCERY WARE, except Cinnamon, Cloves, Mace, Nutmegs, Sugar and Tobacco, ten pounds, or for every 20s. of their reſpective rates	0	2	0
	N. B. In the cauſe of Harriſon againſt Iſaacſon, on the ſeizure of a parcel of French Prunes, *it was unanimouſly determined, by the barons of exchequer at Weſtminſter, That they were not liable to this Impoſt* 1690, *but to the Impoſt* 1692.			
21	HOPS, the hundred weight, containing 112 lb	1	0	0
22	IRON WROUGHT or UNWROUGHT, or CAST (except buſhel iron) — imported in any other ſhips or veſſels than ſuch as are Britiſh-built, and whereof the maſter and $\frac{3}{4}$ths of the mariners at leaſt are Britiſh, the ton *	1	13	0
	— imported in Britiſh-built ſhips or veſſels, and ſo navigated	1	3	0
	But (b) bar iron unwrought, and iron ſlit or hammered into rods (other than Swediſh or other foreign iron) may be imported from Ireland without payment of this duty. And,			
	(c) No manufactured iron, or iron ware, which, by this act, is charged to pay by the piece, or hundred weight, is liable to pay the aforegoing duty of thirty-three ſhillings or twenty-three ſhillings by the ton.			
	N. B. By 23 *Geo. II. cap.* 29. *and* 30 *Geo. II. cap.* 16. *bar iron, made in, and imported from the Britiſh colonies in America, under proper certificates and oaths, as required by law, is free of duty.*			
23	IRON SLIT OR HAMMERED INTO RODS, commonly known by the name of ROD-IRON, the hundred weight, containing 112 lb, except from Ireland, *(and that not being Swediſh or other foreign iron)*	0	5	0

(b) 7 and 8 Will. III. cap. 10. § 17.
8 and 9 Will. III. cap. 20. § 10.
1 Q. Ann. ſtat. 1. cap. 13. § 9.

(c) 2 Will. and Mar. cap. 4. § 29.

* 9 *Geo. III. cap.* 35. § 1. *allows only* 1 *l.* 3*s. of this duty to be drawn back on exportation.*

Groſs impoſt 1690.

		l.	s.	d.
24	IRON DRAWN OR HAMMERED LESS THAN THREE QUARTERS OF AN INCH SQUARE, AND ALL OTHER IRON WARE MANUFACTURED, the like hundred weight	0	5	0
25	KETTLES OF IRON, the piece	0	1	3
LINENS, viz. 26	CALLICOES, AND ALL OTHER INDIAN LINEN, for every hundred pounds rate or value thereof, twenty pounds, or for every 20s. of their reſpective rates	0	4	0
	But by 11 *and* 12 *Will. III. cap.* 10. § 1, 2, 10. *all Callicoes of Perſia, China, or Eaſt-India that are* painted, dyed, printed or ſtained there, *are prohibited to be worn in Great-Britain, or to be imported into any port except* London, *and that for exportation only, and to be warehouſed on landing, paying no other duties but the half ſubſidy, which is to remain by law after the goods are exported.*			
27	LINEN CLOTH of the manufacture of the Spaniſh Netherlands, or of the United Provinces, of the breadth of two ells or upwards, and under three ells, as much more as what the ſame is charged with in the Book of Rates, or for every 20s. of the rate	0	1	6
	of the breadth of three ells or upwards, treble as much as what the ſame is charged with in the Book of Rates, or for every 20s. of the rate	0	4	6
	N. B. The rate of linen of the above denomination in the Book of Rates was 5s. *an ell, and conſequently charged duty thereon to the Old Subſidy and Additional Duty* $4\frac{1}{2}$*d. which for every* 20s. *of ſuch rate or value, was four times ſuch duty of* $4\frac{1}{2}$*d. amounting to one ſhilling and ſixpence, as in the firſt inſtance, and treble the ſaid ſum of one ſhilling and ſixpence in the ſecond.*			
28	ALL LINEN (other than Linen-cloth of the manufacture of the Spaniſh Netherlands, or of the United Provinces, not exceeding an Engliſh ell and half a quarter in breadth (*or* $1\frac{1}{8}$ *ell*)) ONE MOIETY of what is already impoſed upon the ſame in the Book of Rates, or for every 20s. of the reſpective rate or value	0	0	9
	By 7 *and* 8 *Will. III. cap.* 39. § 1. *and* 16 *Geo. II. cap.* 26. § 6. (*the firſt of which laws is by the act of Union, and the laſt by a benign conſtruction extended to Scotland*) *Iriſh linen may be imported directly from Ireland, under proper certificates and oath, as therein directed, duty-free.*			
29	MANUFACTURES OF INDIA AND CHINA (*except Callicoes and Linen mentioned in* N° 26.) *and except wrought Silk, Bengals, and ſtuffs mixed with ſilk or herba, of the manufacture of Perſia, China, or Eaſt-India, which are prohibited, by the* 11 *and* 12 *Will. III. cap.* 10. *to be imported or worn, as therein mentioned; and except alſo Indico*) for every hundred pounds rate or value thereof, twenty pounds, or for every 20s. of their reſpective rates	0	4	6
	By 7 *Geo. II. cap.* 14. § 1. *Arrack is not to be deemed an Eaſt-Indian commodity, and the duties charged on the ſale at the candle, but is to pay the ſame duties on the importation from the Eaſt-Indies as Brandy and foreign ſpirits imported, and no more; and to have the ſame allowances on exportation as is made on ſuch Brandy and foreign ſpirits exported.*			
30	MELASSES or MOLOSSES, imported from any other place than the Britiſh plantations in America, the hundred weight, containing 112 lb	0	8	0
31	OIL { HEMPSEED OIL, RAPE OIL, and other SEED OIL, the ton	8	0	0
	OLIVE OIL, the ton	4	0	0
	But by 1 *Q. Ann. ſtat.* 1. *cap.* 13. § 20. *this duty on olive oil was not continued, but ſuffered to expire after* 31*ſt July*, 1706.			
32	PANS, called FRYING-PANS, the hundred weight, containg 112 lb	0	4	0
PAPER, viz. 33	BROWN PAPER, the bundle (*which by practice is to contain* 40 *quires*)	0	0	2
34	BLUE PAPER }			
35	DEMY PAPER } the Ream each	0	1	6
36	PAINTED PAPER }			

		Gross impost 1690. l.	s.	d.
Paper, viz.	37 Royal Paper — of the several denominations rated in the first column of rates — the Ream	0	2	0
	38 All other Paper — as much more as what the same is charged with in the Book of Rates, being for every 20 s. of the rate	0	1	0
39 Plates —	Single, white or black, the hundred, (at 5 score)	0	4	4
	Double, white or black, the like hundred	0	8	8
	Harness Plates, or Iron Doubles, the piece	0	1	4
40 Pots of Iron, the piece		0	1	3
41 Seeds, called Hempseed, Coleseed, and Rapeseed	the last (containing 10 quarters, each quarter 8 bushels)	4	0	0
42 Silks raw, from China, or from the East-Indies, for every hundred pounds of the rate or value thereof 5 l. or for every 20 s. of such rate or value		0	1	0

By 23 Geo. II. cap. 9. § 2. Raw Silk imported from China by the United East-India Company, or by any licence from them, was, after the 24 June, 1750, to pay the same rates, duties, subsidies, and impositions, as were then payable for Raw Silk of the growth or produce of Italy; whereby it became exempted from this duty. But,

By 5 Geo. III. cap. 29. § 1, and 5. the several rates, duties, subsidies, and impositions, payable upon the importation of Raw Silk, were repealed from and after the 24 of June, 1765; and in lieu thereof, other duties were established, which were to be collected and applied in such manner, and for the same purposes as the duties upon Italian Raw Silk had been collected and applied: so that the exemption from this branch was thereby still continued.

43	*Silks wrought, from any other place than India or China, for every hundred pounds of the rate or value thereof ten pounds, or for every 20 s. of such rate or value	0	2	0

N. B. French Wrought Silks are practically not considered as liable to this duty, because they pay higher to the Impost 1692, at 25 per cent. on the rate or value, and such 25 per cent. is to be taken in all cases of French goods, except they are particularly specified to pay higher by the said Impost 1692, or Impost 1690; and then they must be charged as they are so respectively higher specified to the one branch or to the other, instead of the said 25 per cent. on which principle, Wood of France, or any French colony, pays to 1692.

44	Soap, the hundred weight, containing 112 lb	0	10	0

But by 1 Q. Ann. stat. 1. cap. 13. § 20. this duty was not continued, but suffered to expire after 31 July, 1706.

45	Starch, the hundred weight, containing 112 lb	1	0	0

N. B. By 23 Geo. II. cap. 21. neither this article nor the preceding one is to be imported in any package containing less than 224 lb neat weight, under the penalty of forfeiture.

46	Steel, the hundred weight, containing 112 lb	0	5	6
47	Tallow, the like hundred weight	0	5	0

† *N. B. By 7 Geo. III. cap. 12. and 10 Geo. III. cap. 8. Tallow unmanufactured into candles or soap, may be imported duty-free until the 25 day of March, 1773.*

48	Tin, the like hundred weight	1	10	0
49.	Wood, viz. Deal-timber, or other Timber, Boards, Wainscot, Pipe-staves, Box-wood, and other Wood, from any part of Europe (except Ireland) ‡ for every hundred pounds of the rate or value thereof ten pounds, or for every 20 s. of such rate or value	0	2	0

* *By 6 Geo. III. cap. 28. § 13. all* Wrought Silks *are prohibited to be imported, except such as are manufactured in, and imported from, the East-Indies; and* Silk-crapes *and* Tiffanies *of the manufacture of Italy.*

See the Note also in Impost 1692, under article 68.

‡ *Except also Wood of France, or any French colony or plantation, which pays to Impost 1692; as noted under article 43 preceding.*

† *By 13 Geo. III. cap. 5. to 25 March, 1776.* †

Groſs impoſt 1690.

		l.	s.	d.
50	WOOL, called BEAVER-WOOL, cut and combed, (except Wool combed in *Ruſſia*, and imported from thence in Britiſh ſhips) the pound	0	15	0
WIRE, viz. 51	IRON-WIRE, FOREIGN, of all ſorts, (except Card-wire, and all ſorts of Iron-wire ſmaller than the ſorts commonly known or called by the names of Fine-fine and Superfine, and all Wool-cards, or any other wares made of iron-wire) for every hundred weight, containing 112 lb	1	2	6
52	STEEL-WIRE, the like hundred weight *(which is by the pound weight* $1\frac{1}{2}d.$*)*	0	14	0
53	BRASS, LATTEN, or COPPER WIRE, the like hundred weight	0	15	0
YARN, viz. 54	CABLE-YARN, the like hundred weight	0	5	0
55	OF FLAX or HEMP (other than Cable-yarn) as much as what is charged thereupon by the Book of Rates, or for every 20s. of the rate	0	1	0

But by 24 *Geo. II. cap.* 46. *this, and all other duties then payable on all Raw Linen-yarn imported, were taken off, and other duties impoſed after* 25 *March,* 1752, *in lieu thereof, as noted in Branch* N° 37. *And,*

By 29 *Geo. II. cap.* 15. § 13, *and* 14. *the ſaid duties ſo laſt impoſed upon all raw or brown Linen-yarn,* made of Flax, *imported in* Britiſh-built ſhips, *legally navigated, are taken off after the* 24 *June,* 1756, *and the ſame may be imported for* 15 *years, duty-free, upon its being duly entered and landed in the preſence of the proper officers of the cuſtoms.* But this act does not extend to importations in foreign ſhips.

N. B. The 10 *Geo. III. cap.* 38. § 1. *continues the above act of* 29 *Geo. II. cap.* 15. *to the* 24 *June,* 1778, *and to the end of the then next ſeſſions of parliament.*

And ſo in proportion for any greater or leſſer quantities; (*d*) obſerving, that, where this duty is to be levied on the aforeſaid goods, according to the value of the ſame, if they are rated in the Book of Rates, the value ſhall be underſtood, and taken according to ſuch rate *(in the firſt and ſecond column of rates;)* and where they are not particularly ſo rated, the value ſhall be taken by, and according to, the oath of the importer, and not otherwiſe; theſe duties not to be reckoned into the value of the ſame.

This duty is therefore to be paid and ſecured as follows, viz.

FOR PEPPER, as noted under article 17th preceding —— To be paid down at entry —— $\frac{1}{3}$ part.
To be ſecured by bond, payable at the end of 12 months —— $\frac{2}{3}$ parts.
or elſe to diſcount after the rate of ten pounds per centum on paying down the whole duty, as in the example following.

But by 8 *Q. Ann. cap.* 7. § 7, *and* 11. *Pepper, on importation, muſt be warehouſed, on paying down half the Old Subſidy, and upon delivery out of ſuch warehouſe, to be conſumed or ſpent in Great-Britain, it ſhall pay all the other duties and impoſitions chargeable thereon.*

If delivered out for exportation, then ſecurity is to be given that it ſhall not be re-landed in Great-Britain, which ſecurity is to be diſcharged, upon proper certificate being produced of its due exportation and landing in parts beyond the ſeas; ſo that the following example will ſhew the true method of computation to this duty.

2400 lb *of Pepper imported directly from the place of its growth, in Britiſh-built ſhipping.*

	l.	s.	d.
The groſs impoſt at $\frac{1}{2}$d. per pound (as rated under article 18)	5	0	0
$\frac{1}{3}$ to be paid down in ready money	1	13	4
Remainder to be bonded	3	6	8
But,			
If paid, then a diſcount of 10 per cent.	0	6	8
	3	0	0
Add the $\frac{1}{3}$ above paid down	1	13	4
Neat impoſt to be paid	4	13	4

(*d*)
- 2 Will. and Mar. ſeſſ. 2. cap. 4. § 53, and 54.
- 2 and 3 Q. Ann. cap. 9. § 7.
- 11 Geo. I. cap. 7. § 3, 7.
- 1ſt rule of Additional Book of Rates.

But practice has eſtabliſhed a more conciſe method of producing this neat impoſt, by deducting a diſcount of 6⅔ds. per cent. from the groſs duty, and that is equal to a diſcount of 10 per cent. upon the two-third parts remaining after the one-third part is paid down; thus the 10 per cent. upon the 3 l. 6 s. 8 d. aforegoing, is equal to the 6⅔ds. per cent. upon the 5 l. following.

2400 lb *Pepper, as above.*	l.	s.	d.
The groſs impoſt, as before	5	0	0
Diſcount at 6⅔ds. per cent. for prompt payment	0	6	8
Neat impoſt, as before	4	13	4

For (*d*) All other Goods — The Importer giving ſecurity at the cuſtomhouſe, *(the form of which bond ſee in the Appendix)* ſhall have time, not exceeding 12 months, for the payment of the ſame, from the importation, to be paid by * four equal and quarterly payments; or in caſe ſuch Importer ſhall pay ready money, he ſhall have after the rate of ten pounds per cent. for a year of the ſaid duty abated to him, which being equated to the times of payment, in reſpect to ſuch goods, will produce a diſcount, as follows, of ——— 6¼ per cent.

Suppoſing bond given for 100 l. it is to be diſcharged in 12 months, by four equal and quarterly payments, and the intereſt thereby ariſing to the importer on theſe ſeveral periods is, after the rate of ten pounds per cent. for a year, in the following proportion, viz.

	l.	s.	d.		l.	s.	d.
Upon *the firſt payment of*	25	0	0	*for three months*	0	12	6
the ſecond ditto of	25	0	0	*for ſix — ditto*	1	5	0
the third ditto of	25	0	0	*for nine ditto*	1	17	6
the fourth ditto of	25	0	0	*for twelve ditto*	2	10	0
	100	0	0		6	5	0

So that allowing him a diſcount of 6¼ l. per cent. upon paying down any ſum to this duty, puts him exactly upon the ſame footing he would be, in caſe he gave ſecurity for it; payable at 12 months, by four equal and quarterly payments.

With reſpect to the method of computing this duty upon other ſpecies of goods, take the following examples.

100 lb *of Italian Wrought Silk (‡ called Crapes and Tiffanies) imported from Italy in a Britiſh ſhip.*

	l.	s.	d.
This article will be found to be rated under the head of Silk in the Book of Rates at 11 l. 13 s. 4 d. per pound, which for 100 lb is ———	166	13	4
The groſs impoſt to be ſecured, being 10 per cent. or 2 s. for every 20 s. of the rate, as noted under article 43 ———	16	13	4
Diſcount at 6¼ l. per cent. to be deducted for prompt payment ———	1	0	10
Neat impoſt to be paid down on entry ———	15	12	6

Three hundred weight of Ginger of the Britiſh plantations, imported directly from thence in a Britiſh ſhip; (duty taken as Ginger of the Weſt-Indies.)

	l.	s.	d.
The groſs rate at 7 l. 9 s. 4 d. per hundred weight, as noted under article 14, is 22 l. 8 s. for the above quantity; but as one-third thereof is only to be charged in favour of a direct importation, it is ———	7	9	4
The amount of the impoſt thereon being 10 per cent. or 2 s. for every 20 s. of the rate, as a grocery, is ———	0	14	11 4/20
Diſcount, at 6¼ l. per cent. as before ſtated, for prompt payment ———	0	0	11 4/20
Neat impoſt to be paid on entry, *(which is exactly one halfpenny per pound weight)* —	0	14	0

After which method, this Impoſt on all other ſpecies of goods may be eaſily computed.

(*d*) 2 Will. and Mar. ſeſſ. 2. cap. 4. § 53. and 54.

* *For the method of payment of this duty on Eaſt-India goods, ſee Chap. III.*

‡ *No other ſort being now importable from any part of Europe, by the act of 6 Geo. III. cap. 28. § 13.*

Upon due exportation within the times limited by law, (*e*) drawback or repayment of this duty muſt be allowed, or the (*f*) ſecurity vacated, as follows, viz.

	The drawback.
(*g*) CABLE-YARN, or CORDAGE, foreign	nothing.
(*h*) CANDLES	
(*i*) DRUGS, viz. BORAX and CAMPHIRE refined in Great-Britain, under the proofs required for the Old Subſidy	as a like quantity of unrefined.
(*k*) GROCERY WARES, viz. PEPPER	nothing.
(*l*) HOPS foreign to Ireland	nothing.
(*m*) IRON WROUGHT or UNWROUGHT, or CAST (except buſhel iron) — having been imported in any other ſhips or veſſels than ſuch as are Britiſh-built, and whereof the maſter and three-fourths of the mariners at leaſt are Britiſh	per ton. 1 3 0
IRON or STEEL (*n*) foreign	nothing.
IRON or STEEL (*o*) wares made of wrought iron or ſteel in foreign parts — to the Britiſh colonies or plantations in America	nothing.
LINENS, viz. (*p*) SAILCLOTH foreign, or SAILS foreign-made	nothing.
(*q*) PAPER foreign	nothing.
(*r*) SILKS wrought, viz. ALAMODES and LUSTRINGS, foreign	nothing.
(*s*) STARCH	nothing.
(*t*) ALL GOODS to the iſlands of Faro or Ferro in the dominions of the King of Denmark	nothing.
(*u*) ALL GOODS to the Iſle of Man—ſee the the note under the Old Subſidy, page 15.	
(*w*) ALL OTHER GOODS to all other places	all.

(*e*) 7 Geo. I. cap. 21. § 10.
(*f*) 2 Will. and Mar. ſeſſ. 2. cap. 4. § 54.
(*g*) 6 Q. Ann. cap. 19. § 13.
(*h*) 23 Geo. II. cap. 21. § 36.
(*i*) 17 Geo. II. cap. 31. § 3.
(*k*) 8 Q. Ann. cap. 7. § 11.
(*l*) 9 Q. Ann. cap. 12. § 27.
(*m*) 9 Geo. III. cap. 35. § 1.
(*n*) 9 Q. Ann. cap. 6. § 55.
(*o*) 2 and 3 Q. Ann. cap. 9. § 12.
(*p*) 4 Geo. II. cap. 27. § 3.
(*q*) 10 Geo. II. cap. 27. § 4.
(*r*) 8 and 9 Will. III. cap. 36. § 5.
(*s*) 23 Geo. II. cap. 21. § 36.
(*t*) 5 Geo. III. cap. 43. § 31.
(*u*) 7 Geo. III. cap. 45. § 14.
(*w*) 2 Will. and Mar. ſeſſ. 2. cap. 4. § 54.

N° 11. IMPOST 1692

WAS granted and continued by the ſeveral laws noted under N° 7 in the Chronological Table preceding.

APPROPRIATION.

This branch (in like manner as the Impoſt on Wines and Vinegar) is, by the 9 Q. Ann. cap. 21. and 1 Geo. I. cap. 21. and 3 Geo. I. cap. 9. made part of a fund for payment of the annuity on 10,000,000l. the original and increaſed capital of the South-Sea Company, and 8000l. per annum allowed the ſaid company for charges of management.

(*a*) This duty is over and above all impoſitions, duties, and charges already impoſed, and payable upon and for the ſame in the Book of Rates of merchandize by act of parliament eſtabliſhed, and the directions therein contained or otherwiſe, and is to be raiſed, levied, collected and paid (except where it is otherwiſe hereby directed) in the ſame manner and form, and by ſuch rules, means and ways, and under ſuch penalties and forfeitures as are mentioned and expreſſed in the act of Tonnage and Poundage of 12 Car. II. (cap. 4.) and the rules, directions,

(*a*)
4 and 5 Will. and Mar. cap. 5. § 1, 2, 4.
2 and 3 Q. Ann. cap. 9. § 7.
11 Geo. I. cap. 7. § 3, 7.
1ſt rule of Additional Book of Rates.

and orders thereunto annexed, or any other law now in force relating to the collection of the Cuſtoms; which ſaid act and acts, and every article, rule, and clauſe therein contained, ſhall ſtand, and be in force, for the due levying and paying this duty upon the importation of the goods following, and in the proportion and manner following.

Groſs impoſt 1692.

		l.	s.	d.
1	AMBER BEADS, for every hundred pounds of the rate, twenty pounds more than the ſame are charged with in the Book of Rates, or for every 20s. of ſuch rate	0	4	0
2	AMBER OIL, or OIL OF AMBER, for every hundred pounds of ſuch rate or value as above ſtated, ten pounds, or for every 20s. thereof *(regard being had to the rule, at the end of the rates of Drugs, in favour of a direct importation, &c.)*	0	2	0
3	AMBER ROUGH, for every like hundred pounds of the rate, ten pounds, or for every 20s. of ſuch rate	0	2	0
4	ANCHOVIES, the little barrel, not exceeding 16 lb of fiſh, for every like hundred pounds of the rate, 5 l. or for every 20s. of ſuch rate	0	1	0
5	ASHES, called WOOD, WEED, or SOAP ASHES, the laſt *(containing 12 barrels, each barrel by practice 200 pounds)*	0	6	0
6	BACON, the pound *(from the 7th day of November, 1693, as by 5 Will. and Mar. cap. 2. § 4.)*	0	0	4
7	BARBERS APRONS and CHECKS, the piece each	0	0	8
8	BATTERY, BASHRONES, or KETTLES, the hundred wt. containing 112 lb	0	5	0
9	BLACK, called LAMP-BLACK, for every hundred pounds of the rate, 20 l. or for every 20s. of ſuch rate	0	4	0
10	BOOKS UNBOUND, the hundred weight, containing 112 lb	0	4	0
11	BOULTEL REINS, for every hundred pounds of the rate, 10 l. or for every 20s. of ſuch rate	0	2	0
12	BRACELETS, or NECKLACES OF GLASS, the groce *(viz. the ſmall groce containing 12 bundles or dickers, and each bundle or dicker 10 necklaces)*	0	2	6
	BRANDY, AQUA-VITAE, or STRONG-WATERS, ſingle, the gallon	0	2	0
	BRANDY, STRONG-WATERS, or SPIRITS above proof, called Double Brandy, the gallon	0	4	0

N. B. Theſe two articles were by this act made part of the branch of Exciſe on Liquors imported, and directed to be collected by the ſame rules and ways, and under ſuch penalties and forfeitures, as are expreſſed and directed in the 12 Car. II. cap. 24. and 15 Car. II. cap. 11. or in either of them, or in any other law relating to the Revenue of Exciſe, in force at the time the duty by this act was granted.

13	BRASS WROUGHT, for every hundred pounds of the rate or value, 5 l. or for every 20s. of ſuch rate	0	1	0
14	BRISTLES DREST and UNDREST, for every like hundred pounds, 5 l. or for every 20s. of ſuch rate	0	1	0
15	BUCKRAMS, for every like hundred pounds, 5 l. or for every 20s. of ſuch rate	0	1	0
16	BUTTONS OF HAIR, for every like hundred pounds, 10 l. or for every 20s. of ſuch rate	0	2	0

But by 4 and 5 Will. and Mar. cap. 10. § 2. prohibited to be imported under the penalty of forfeiture, and 100 l.

17	CALVE-SKINS, for every like hundred pounds, 5 l. or for every 20s. of ſuch rate	0	1	0

But by 9 Geo. III. cap. 39. Raw, or undreſſed Calve-ſkins, *may be imported duty-free from* Ireland, or any of the Britiſh colonies or plantations in America, *for 5 years, from the 1 June, 1769, or at any time thereafter before the end of the then next ſeſſions of parliament.*

CANES	18 RATTANS, the thouſand	0	5	0
	19 WALKING CANES, the thouſand	1	5	0
20	CARPETS OF ALL SORTS, for every hundred pounds of the rate or value, 5 l. or for every 20s. of ſuch rate	0	1	0
21	CATLINGS AND LUTESTRINGS, the groce *(containing 12 dozen knots)*	0	1	6

Groſs impoſt 1692.

	l.	s.	d.
COALS OF SCOTLAND, for every hundred pounds of the rate or value, 5l. or for every 20s. of ſuch rate	0	1	0

But by the act of union, 5 *Q. Ann. cap.* 8. *ſubject to the ſame duties only on being brought* coaſtwiſe *from Scotland to England, as coals carried by ſea from port to port in England are: which ſee under Branches* N° 26 *and* 28.

COPPER, called	22 ROSE, BRICK, COPPER-COIN, and all CAST COPPER, the hundred weight, containing 1 12 lb	0	7	6
	23 PART WROUGHT, as PLATES, BARS, RODS, or RAISED, the like hundred weight	0	12	6
	24 FULLY WROUGHT, the like hundred weight	0	17	6
25	CORAL BEADS, for every hundred pounds of the rate or value, 20l. or for every 20s. of ſuch rate	0	4	0
26	CORAL POLISHED, for every like hundred pounds, 20l. or for every 20s. of ſuch rate *(regard being had to the rule at the end of the rates of drugs in favour of a direct importation, &c.)*	0	4	0
27	COTTON, viz. MANUFACTURES OF COTTON ONLY (except DIMITY) NOT brought from EAST-INDIA or CHINA, for every like hundred pounds, 5l. or for every 20s. of their rates or value	0	1	0
28	COWRIES, for every like hundred pounds value, 10l. or for every 20s. of their rate	0	2	0
29	DIAMONDS, PEARLS, RUBIES, EMERALDS, and all other JEWELS and PRECIOUS STONES, for every hundred pounds value, to be affirmed by the oath of the importer, in lieu of all impoſitions and duties payable *(at the time this impoſt was laid)* for the ſame	1	0	0

But by 6 *Geo. II. cap.* 7. § 1. *free after* 10 *of April*, 1733.

30	DORNIX, (except ſuch as is manufactured in, OR brought from any part of the French King's dominions) for every hundred pounds of the rate, 10l. or for every 20s. of ſuch rate	0	2	0
31	DYING WOOD, of all ſorts, (except RED-WOOD from GUINEA, DRUGS and LOGWOOD) for every like hundred pounds, 5l. or for every 20s. of ſuch rate	0	1	0

Excepting alſo Brazil wood, Braziletto wood, Fuſtic, Nicorago wood, Red wood, and Sapan wood, *which, when regularly imported, entered, and landed, according to the directions of the* 8 *Geo. I. cap.* 15. § 10. *are duty-free by that law.*

32	ELEPHANTS TEETH, for every like hundred pounds, 10l. or for every 20s. of their rate	0	2	0
33	FLANNEL, the yard	0	0	2
34	FLAX ROUGH, for every hundred pounds of the rate or value, 5l. or for every 20s. of ſuch rate	0	1	0

But by 4 *Geo. II. cap.* 27. § 1. *when regularly imported, entered, and landed, according to the directions of that law, is duty-free.*

35	FLAX DRESSED or WROUGHT, for every like hundred pounds, 15l. or for every 20s. of ſuch rate	0	3	0
36	FRENCH GOODS and MERCHANDIZE, except WINE, *(which is under the next article)* BRANDY, *(which follows article* 12, *and is part of the branch of Exciſe)* SALT, *(which is under article* 64*)* and VINEGAR, *(which pays an impoſt under Branch* N° 8.*)* for every like hundred pounds 25l. or for every 20s. of ſuch rate	0	5	0

Excepting alſo Aqua Vitae, Strong waters, *and* Spirits, *which follow article* 12, *and are part of the branch of Exciſe upon Liquors imported.*

37	FRENCH WINES, the ton	8	0	0

N. B. The 12 *per cent. for leakage allowed out of the ſubſidies, is not allowed out of this duty. See an inſtance of computation at the end hereof.*

N. B. By 1 *Geo. II. ſtat.* 2. *cap.* 17. *French Wine Lees are to pay as Wine.*

38	FRIZE, the yard	0	0	$3\frac{1}{2}$

Groſs impoſt 1692.

		l.	s.	d.
39	FURS OF ALL SORTS, for every hundred pounds of their rate, 5l. or for every 20s. of ſuch rate	0	1	0
40	GOATS HAIR, called CARMENIA WOOL, the pound	0	0	4
41	GOATS HAIR of any other ſort, the pound	0	0	2
42	GOLD AND SILVER THREAD AND WIRE COUNTERFEIT, for every hundred pounds of the rate, 5l. or for every 20s. of ſuch rate	0	1	0
43	HEMP ROUGH, for every like hundred pounds, 5l. or for every 20s. of ſuch rate	0	1	0
HIDES 44	OF ALL SORTS, DRESSED AND UNDRESSED, (except BUFF and LOSH) for every like hundred pounds, 5l. or for every 20s. of ſuch rate	0	1	0
HIDES 45	BUFF HIDES, the hide	0	2	0
HIDES 46	LOSH HIDES, the hide	0	1	0
47	INCLE UNWROUGHT, one moiety more than what is now paid for the ſame, or for every 20s. of the rate	0	0	6

But by 24 *Geo. II. cap.* 46. *this and all other duties then payable on* unwrought incle *were taken off, and another duty, in one ſpecific ſum, impoſed after the* 25 *March*, 1752, *in lieu thereof, as noted in Branch* N° 37.

INDICO 48	OF FOREIGN PLANTATIONS, (that is to ſay, NOT being of the growth of any of the dominions or plantations belonging to the crown of Great-Britain) the pound	0	0	4
INDICO 49	OF the growth of the dominions or plantations belonging to the crown of Great-Britain, the pound	0	0	2

But when regularly imported, entered, and landed, according to the directions of the 8 *Geo. I. cap.* 15. § 10. *is duty-free by that law.*

50 IRON AND IRON WARES FROM IRELAND, viz. Anvils wrought; Backs for Chimneys; Frying Pans; Iron; Iron Pots; Iron ſlit or hammered into Rods; Kettles; Plates, White and Black, Single and Double; And, All other Iron wares imported from Ireland	The ſame reſpective duties as are laid on Iron and Iron wares from any foreign part, by the 2 Will. and Mar. ſeſſ. 2. cap. 4. to the Impoſt 1690	0	0	0

But by 7 *and* 8 *Will. III. cap.* 10. § 17. *and* 8 *and* 9 *Will. III. cap.* 20. § 10. *(continued by the* 1 *&* 2. *Ann. cap.* 13. § 9.) *Bar Iron unwrought, and Iron ſlit or hammered into rods, (other than Swediſh or other foreign iron) are diſcharged from the duties abovementioned.*

51	LATTEN SHAVEN, LATTEN BLACK, and ROUND BOTTOMS, for every hundred pounds of the rate, 10l. or for every 20s. of ſuch rate	0	2	0
52	LEATHER OF ALL SORTS, for every like hundred pounds, 5l. or for every 20s. of ſuch rate	0	1	0
53	LIME and LEMON-JUICE, for every like hundred pounds, 20l. or for every 20s. of ſuch rate	0	4	0
54	LITMUS, for every like hundred pounds, 5l. or for every 20s. of ſuch rate	0	1	0
55	MADDER of all ſorts, for every like hundred pounds, 5l. or for every 20s. of ſuch rate	0	1	0
56	ORCHAL, for every like hundred pounds, 5l. or for every 20s. of ſuch rate	0	1	0

But theſe three laſt articles, when regularly imported, entered, and landed, according to the directions of the 8 *Geo. I. cap.* 15. § 10. *are duty-free by that law.*

57	METAL PREPARED for BATTERY, the hundred weight, containing 112 lb	0	5	0
58	PANTILES, the thouſand	0	8	0
59	PINTADOES, or CALLICO CUPBOARD CLOTHS, (not brought from Eaſt-India, or China) for every hundred pounds of the rate, 5l. or for every 20s. of ſuch rate	0	1	0

Groſs impoſt 1692.

		l.	s.	d.
60	PITCH, not being of the product of any of the dominions or plantations of the crown of Great-Britain, one moiety more than the ſame is charged with in the Book of Rates, or for every 20s. of the rate	0	0	6
	N. B. This article being rated at 2s. 6d. the laſt containing 12 barrels, one moiety more for this branch is 1s. 3d. which, by the uſual diſcount of 6¼l. per cent. for prompt payment, is reduced to 1s. 2d. 1/20 1/4 duty, as computed in the courſe of the Rates.			
61	PLATE OF SILVER OF ALL SORTS, gilt or ungilt, for every hundred pounds of the rate, 5l. or for every 20s. of ſuch rate	0	1	0
62	RICE, for every like hundred pounds, 5l. or for every 20s. of ſuch rate	0	1	0
63	ROSIN OF ALL SORTS (except French Roſin) not being of the product of any of the dominions and plantations belonging to the crown of Great-Britain, for every like hundred pounds, 10l. or for every 20s. of ſuch rate	0	2	0
64	SALT, (except ſuch as ſhall be uſed in curing of fiſh) the wey (*containing 40 buſhels*)	0	5	0
	For the regulations, &c. on ſuch as is imported for the curing of fiſh, ſee branch Duty on Salt imported, *and Salt in the Index.*			
65	*SILK FERRET OR FLORET, one moiety more than the ſame is charged with in the Book of Rates, or for every 20s. of the rate	0	0	6
66	SILK THROWN OF ALL SORTS, in the gum, for every hundred pounds of the rate, 5l. or for every 20s. of ſuch rate	0	1	0
67	*SILK WROUGHT, (other than Alamodes and Luſtrings) the pound weight	0	2	0
68	*SILKS, (called ALAMODES and LUSTRINGS) from any ports or places whatſoever, for every hundred pounds of the rate or value, 15l. or for every 20s. of ſuch rate	0	3	0
	** But by 11 and 12 Will. III. cap. 10, 11. § 1, 2, and 10. all Wrought Silks, Bengals, and ſtuffs mixed with ſilk or herba of the manufacture of Perſia, China, or Eaſt-India, are prohibited to be imported but into the port of London, and there to be warehouſed without paying or ſecuring any duties other than the half ſubſidy, which is to remain by law after the goods are exported.*			
69	SKINS OF ALL SORTS, for every hundred pounds of the rate, 5l. or for every 20s. of ſuch rate	0	1	0
70	TAPESTRY, (except ſuch as is manufactured in, OR brought from any part of the French King's dominions) for every hundred pounds of the rate, 10l. or for every 20s. of ſuch rate	0	2	0
71	TAR, not being of the product of any of the dominions or plantations belonging to the crown of Great-Britain, one moiety more than the ſame is charged with in the Book of Rates, or for every 20s. of the rate	0	0	6
	N. B. This article being rated at 2s. 6d. the laſt containing 12 barrels, one moiety more for this branch is 1s. 3d. which, by the uſual diſcount of 6¼l. per cent. for prompt payment, is reduced to 1s. 2d. 1/20 1/4 duty, as computed in the courſe of the rates.			
72	THREAD OUTNAL, the dozen pounds	0	4	0
73	TICKS AND TICKINGS, for every hundred pounds of the rate, 5l. or for every 20s. of ſuch rate	0	1	0
74	TOW, for every like hundred pounds, 5l. or for every 20s. of ſuch rate	0	1	0
75	WAX, called BEES WAX, for every like hundred pounds, 5l. or for every 20s. of ſuch rate	0	1	0
76	WIRE OF LATTEN, BRASS, or COPPER, the hundred weight, containing 112 lb	0	6	6
77	ALL GOODS AND MERCHANDIZES not particularly rated in the Book of Rates of 12 Car, II. *(as in the firſt column of the rates following)* and paying duty at value *(when this impoſt was laid)* for every hundred pounds of their reſpective values, to be affirmed upon the oath of the importer, according to the directions of the ſaid Book of Rates, or of their prices at the candle (except MUM, and ſuch goods as are particularly charged by this act to this Impoſt 1692, or by the 2 Will. and Mar. ſeſſ. 2. cap. 4. to the Impoſt 1690) 5l. or for every 20s. of ſuch value	0	1	0

* *See the note alſo under Impoſt* 1690, *article* 43.

But by 11 Geo. I. cap. 7. § 3. ALL GOODS *(not rated in the firſt column of rates, as beforementioned, and* (paying duty at value *(at the time the Additional Book of Rates eſtabliſhed by that act was made)* are to pay this duty according to the particular value ſet thereon in the ſaid Additional Book of Rates, and not according to the oath or affirmation of the importer. So that this 77th article comprehends all goods and merchandizes rated by the Additional Book of Rates of 11 Geo. I. cap. 7. that are not before particularly charged under this branch, and all other goods that for want of being rated either in the Old Book of Rates of 12 Car. II. (cap. 4.) or in the Additional Book of Rates beforementioned, pay the Old Subſidy, and other duties at value, or according to the prices at the candle, where the duties are regulated by ſuch prices.

(*a*) For payment of the duties impoſed by this law, the importer giving ſecurity at the cuſtom-houſe, ſhall have time not exceeding twelve months from the importation, to be paid by four equal and quarterly payments; or in caſe ſuch importer ſhall pay down ready money, he ſhall have after the rate of ten pounds per centum of the ſaid duty for a year abated to him, *which being equated to the ſeveral equal and quarterly payments beforementioned, will produce a diſcount of* $6\frac{1}{4}$*l. per cent. (in like manner as noted in page* 49, *under Impoſt* 1690.)

(*b*) Upon the importation of French wine in caſks, there is a further deduction of 6 per cent. made out of this groſs duty, and which is practically taken off by way of diſcount, as in the following example. And,

(*c*) Upon French tobacco, a deduction of 8 per cent. whenever imported.

Four caſks, containing one ton of French wine, filled or unfilled, and imported either from the place of its growth, or not from the place of its growth, by natural born ſubjects, or by ſtrangers, into the port of London, or any other port.

Secured. l.	s.	d.		Paid. l.	s.	d.
8	0	0	Groſs Impoſt 1692	8	0	0
0	0	0	$6\frac{1}{4}$ per cent. deducted for paying ready money	0	10	0
8	0	0		7	10	0
0	9	$7\frac{4}{20}$	6 per cent. out of the groſs duty, by 6 Geo. I. cap 12.	0	9	$7\frac{4}{20}$
7	10	$4\frac{16}{20}$	Neat to be ſecured — Neat to be paid	7	0	$4\frac{16}{20}$

So that the neat Impoſt 1692 on French wine in caſks, will be according to their circumſtances of entry, as follows.

		per ton. l.	s.	d.	per gallon. l.	s.	d.		
If this duty be then	paid down	7	0	$4\frac{16}{20}$	0	0	$6\frac{13}{20}$ $\frac{5}{7}$ $\frac{0}{36}$	.027,857142,8
	ſecured by bond	7	10	$4\frac{16}{20}$	0	0	$7\frac{3}{20}$ $\frac{1}{7}$ $\frac{24}{36}$	.02,984126,9

On ſuch French wine as may be admitted to entry in bottles, &c. under the circumſtances noted in the tables for the Old Subſidy and Impoſt Wine preceding, then this duty will ſtand as follows.

		per ton. l.	s.	d.	per gallon. l.	s.	d.	
If on ſuch admiſſion it be	paid down	7	10	0	0	0	$7\frac{2}{20}$ $\frac{6}{7}$ $\frac{0}{36}$	.029,761904,7
	ſecured by bond	8	0	0	0	0	$7\frac{12}{20}$ $\frac{2}{7}$ $\frac{24}{36}$	.031746,031746,0

For the computation of this duty on any other goods ſubject thereto, ſee the method followed under the Impoſt 1690, and alſo the form of the bond to be given when ſecurity is taken.

Upon due exportation within the times limited by law, drawback or repayment of this (*d*) duty is to be allowed, or the ſecurity vacated, as follows.

	The drawback.
(*e*) BOOKS BOUND (which, till the act of 9 Geo. I. cap. 19. paid this duty *ad valorem*; and ſince, according to a feigned rate)	nothing.

(*a*) 4 and 5 Will. and Mar. cap. 5. § 6.
(*b*) 6 Geo. I. cap. 12. § 2.
(*c*) 12 Q. Ann. ſeſſ. 2. cap. 8. § 1. directs this allowance not to be deducted on exportation.
(*d*) 7 Geo. I. cap. 21. § 10. 4 and 5 Will. and Mar. cap. 5. § 6.
(*e*) 9 Geo. I. cap. 19. § 6, and 7.

	The drawback.
(*f*) COPPER-BARS, not imported from the Eaſt-Indies, or the coaſt of Barbary, and not exported by any of his Majeſty's ſubjects	nothing.
(*g*) HEMP ROUGH, or UNWROUGHT, to the Britiſh dominions in America	
(*h*) OYSTERS having been imported from France (which, till the act of 10 Geo. II. cap. 30. paid this duty *ad valorem*; and ſince, according to the rate ſet by that law)	
(*i*) PAPER foreign	
(*k*) PICTURES (which, till the act of 8 Geo. I. cap. 20. paid this duty *ad valorem*; and ſince, according to a feigned rate)	
* PLATE, called SILVER PLATE	
(*l*) SAILS, or SAILCLOTH, foreign	
(*m*) SILKS WROUGHT, called Alamodes and Luſtrings	
(*n*) SKINS, viz. BEAVER SKINS	
(*o*) TEA to IRELAND, under the directions mentioned page 14.	three-fifth parts.
(*o*) TEA TO ANY OF THE BRITISH COLONIES or PLANTATIONS in AMERICA	all.
(*o*) TEA † TO ALL OTHER PLACES	nothing.
(*p*) WINE-LEES (*which pay duty as wine*)	nothing.
(*q*) ALL GOODS to the iſlands of Faro or Ferro in the dominions of the king of Denmark	nothing.
(*r*) ALL OTHER GOODS — which are liable to, and have paid this duty, comprehending thoſe contained in the note under the Old Subſidy, page 15. — to all other places	all.

Note, By the 2d ſection of this act of 4 and 5 Will. and Mar. cap. 5. there was an EXPORT DUTY laid upon the following article, viz.

	per ton. l.	s.	d.
LAPIS CALAMINARIS exported	1	0	0
But by 7 and 8 Will. III. cap. 10. § 13. continued by 8 and 9 Will. III. cap. 20. § 9. and 1 Q. Ann. ſtat. 1. cap. 13. § 8. this duty is reduced to	0	2	0

Which duty of two ſhillings a ton is payable in ready money on the entry of ſuch Lapis Calaminaris in order to be ſhipped for exportation, and is not intituled to the diſcount of $6\frac{1}{4}$ l. per cent. in like manner as the other goods enumerated in this act of 4 and 5 Will. and Mar. cap. 5. are on importation, that being an abatement ſolely granted to an importer, in conſideration of his paying down ready money, and not giving ſecurity for the duty.

(*f*) 9 and 10 Will. III. cap. 26. § 19.; 12 Q. Ann. ſeſſ. 3. cap. 18. § 4, and 5.; 13 Geo. I. cap. 27. § 1.; 15 Geo. II. cap. 35. § 4.; 26 Geo. II. cap. 32. § 2.; 32 Geo. II. cap 23. §. 1.; 6 Geo. III. cap. 44. § 1.
(*g*) 4 Geo. II. cap. 27. § 7.
(*h*) 10 Geo. II. cap. 30 § 4.
(*i*) 10 Geo II. cap. 27. § 4.
(*k*) 8 Geo. I. cap. 20. § 49, and 50.
(*l*) 4 Geo. II. cap. 27. § 3.
(*m*) 8 and 9 Will. III. cap. 36. § 5.
(*n*) 4 Geo. III. cap. 9. § 4.
(*o*) 12 Geo. III. cap. 60. § 1, 2, and 3.; 13 Geo. III. cap. 44. § 1.
(*p*) 1 Geo. II. cap. 17. § 4.
(*q*) 5 Geo. III. cap. 43. § 31.
(*r*) 4 and 5 Will. and Mar. cap. 5. § 6.
* 31 Geo. II. cap. 32. § 9.
† 18 Geo. II. cap. 26. § 5.

N° 12. COINAGE on WINE, VINEGAR, CYDER, and BEER,

WAS granted and continued by the ſeveral laws noted under N° 2 in the Chronological Table preceding.

APPROPRIATION.

(*a*) This duty is not to be applied or converted to any uſe whatever, other than the defraying the charge and expence of the mint, and of aſſaying, melting down, waſte and coinage of gold

(*a*) 18 Car. II. cap. 5. § 9.

and ſilver, and the encouragement of the bringing in of gold and ſilver into the mint, there to be coined into the current coin of the kingdom, ſuch charge, as well for the defraying fees and ſalaries of the officers of the mint, as for the providing, maintaining, and repairing of the houſes, offices, and buildings, and other neceſſaries for ſuch aſſaying, melting down, and coining, not to be above the ſum of 3000l. ſterling in any one year. But,

By 4 Q. Ann. cap. 22. the lord treaſurer, and under-treaſurer, or commiſſioners of the treaſury for the time being, are impowered, from and after the 25 day of December, 1705, to iſſue out of the Exchequer by their warrants, a further ſum of 500l. yearly, payable out of this duty for the ſervices aforeſaid. And,

By the 25 Car. II. cap. 8. § 7. the lord treaſurer, or commiſſioners of the treaſury for the time being, were alſo impowered to allow, by way of encouragement to ſuch officers as are employed in the collecting, receiving, and accounting for, the duty ariſing by this branch, ſuch ſalaries, and allowances, as to them ſhould ſeem meet and reaſonable, not exceeding in the whole, the ſum of twelve pence in the pound; and this being the allowance uſually granted, one-third part thereof is given to the Receiver-general, one-third part to the Comptroller-general, and the other third part to the Collector of the port who receives the duty, to whom it is the practice to grant the ſaid allowance of four pence in the pound upon the whole of the ſum received and collected by him, without regard either to what he remits or repays upon this branch.

(*b*) This duty is to be collected and levied by the ſame ways and means, and under the ſame penalties and forfeitures, as the CUSTOMS, and is (over and above all other duties and ſums of money) to be paid (without any diſcount) on the importation of the following goods.

	per ton.			which is, per gallon.		
WINE *(except ſuch as is entered for priſage*)*	l.	s.	d.	l.	s.	d.
VINEGAR						
CYDER	0	10	0	0	0	$0\frac{9}{20}\ \frac{3}{7}\ \frac{24}{36}$ .001,984126,9
And,						
BEER						

And ſo proportionably for a greater or leſſer quantity.

N. B. Wine-lees *are, by* 1 *Geo. II. cap.* 17. § 2. *to pay this duty as wine.*

And,

It may be here proper to obſerve, that neither the allowance of 12 *per cent. for leakage, nor the other allowances granted by the* 6 *Geo. I. cap.* 12. *are to be deducted in the computation of duty for this branch.*

(*c*) For what of the aforeſaid commodities (WINE-LEES EXCEPTED, *which, by the above act of* 1 *Geo. II. cap.* 17. *have no drawback)* as ſhall be tranſported into any parts beyond the ſeas, to which drawbacks are by law granted, within the time which the law limits.

THIS DUTY IS TO BE WHOLLY REPAID.

(*b*) 18 Car. II. cap. 5. § 6, and 7.

(*c*) { 18 Car. II. cap. 5. § 8.
7 Geo. I. cap. 21. § 10.

* *The 7th ſection of this act having ſubjected the goods here enumerated to ſuch and the ſame pains, penalties and forfeitures, upon non-payment of this duty, as are impoſed and appointed in and by the act of Tonnage and Poundage, and the act of Frauds, upon non-payment of the duties thereby granted and mentioned; and Priſage Wines being expreſsly excepted under the laſt clauſe of the act of Tonnage and Poundage from paying any cuſtom, ſubſidy, or ſum of money, impoſed by that act, it has been, and is the practice, to exempt all wines entered as Priſage, from the preſent duty.*

N° 13. COINAGE on SPIRITS.

WAS granted and continued by the ſeveral laws noted under N° 3 in the Chronological Table preceding.

APPROPRIATION.

Though this duty was, with the Coinage on Wine, appropriated to defraying the charges of the mint, &c. as particularly ſtated under the laſt branch; yet by the 9 Geo. II. cap. 23. § 17. that appropriation was from and after the 29 of September, 1736, varied; and this, as well as all other duties ariſing by Spirits, were then united to, and made part of the Aggregate Fund,

eſtabliſhed by the act of 1 Geo. I. ſtat. 1. cap. 12. therefore it is ſeparately accounted for under this branch.

This duty is to be collected and levied by the ſame ways and means, and under the ſame penalties and forfeitures as the laſt branch, and is (over and above all other duties and ſums of money) to be paid (without any diſcount) on the importation of the following goods.

	per ton.			which is, per gallon.					
	l.	s.	d.	l.	s.	d.			
BRANDY-WINES, or STRONG WATERS —	1	0	0	0	0	0	$\frac{19}{20}$	$\frac{0}{7}$	$\frac{12}{36}$ .00,396825,3

(*a*) For what of the aforeſaid commodities as ſhall be tranſported into any parts beyond the ſeas, to which drawbacks are by law granted, within the time which the law limits.

THIS DUTY IS TO BE WHOLLY REPAID.

(*a*) { 18 Car. II. cap. 5. § 8.
7 Geo. I. cap. 21. § 10.

N° 14. DUTY on WINES and VINEGAR, 1745,

WAS granted by the law noted under N° 30 in the Chronological Table preceding.

APPROPRIATION.

By 25 Geo. II. cap. 27. this duty is made part of the Sinking Fund, and to be applied in like manner as the Subſidy 1747.

(*a*) This branch is (over and above all ſubſidies of Tonnage and Poundage, and all other ſubſidies, additional duties and impoſitions whatſoever) an additional rate or duty, to be paid before landing, without any diſcount or deduction inwards (OR DRAWBACK ON RE-EXPORTATION, *except with regard to Wine to the Britiſh colonies in America, as undermentioned)* upon the following goods, viz.

		l.	s.	d.		d.		per gallon.
For every ton of —	FRENCH WINE, and FRENCH VINEGAR	8	0	0	which is	7	$\frac{12}{20}$ $\frac{2}{7}$ $\frac{24}{36}$	.031746,0
	ALL OTHER WINES and VINEGAR	4	0	0		3	$\frac{16}{20}$ $\frac{1}{7}$ $\frac{12}{36}$	.015873,0

And ſo, after the above rates, for any greater or leſſer quantities.

To be raiſed, levied, collected, paid and recovered in ſuch manner and form, and by ſuch ways, means and methods, and under ſuch penalties and forfeitures (except as to diſcounts and drawbacks aforeſaid) as are mentioned and expreſſed in the act of 1 Jac. II. cap. 3. or in any other act or acts of parliament for the continuance of the Impoſt on Wines and Vinegar laid on by that act.

But not to extend to Wines damaged, corrupt, or unmerchantable, for which the importer ſhall refuſe to pay or ſecure the duties, and ſhall deliver up, in order to be diſpoſed of, as directed by the act of 12 Geo. I. cap. 28.

To be kept ſeparate and apart, and paid into the Receipt of the Exchequer (the neceſſary charges of raiſing, collecting, and anſwering the ſame, only excepted) diſtinct and apart from all other monies.

(*b*) Upon exportation within the time limited by law, the drawback of this whole duty is allowed upon ALL WINES (except French Wines) TO THE BRITISH COLONIES IN AMERICA as merchandize, under the ſecurity required for the Old Subſidy, but not upon Vinegar ſo exported.

N. B. In the year 1748, *a doubt aroſe whether the entries for Wine ſhould be made for this new duty, in like manner as they were for the old duties, and agreeable to the method always practiſed in collecting the* Coinage Duty; *or whether the importers were to pay for no more than the quantity of wine actually imported, (that is to ſay, what appeared to be in the caſk) and a caſe was laid before the King's Attorney-General, who was of opinion,*

" *That an importer could not make two different ſorts of entries, one for the new, and one for the old* " *duties; and his entry of ſo much unfilled for ſale, being in effect an entry of the whole quantity which*

(*a*) 18 Geo. II. cap. 9. § 1, 2, and 3.

(*b*) 4 Geo. III. cap. 15. § 11.

" *the caſks can contain as ſo much imported, concludes him as to the quantity on which both the old and* " *new duty are to be computed; and as the old duty is ſubject to the deduction of* 12 *per cent. for leak-* " *age, and the new duty is not, therefore he conceived the importer, upon ſuch entry, muſt pay the whole* " *new duty on that entire quantity, and that this is the ſtronger from the ſettled practice with reſpect* " *to the Coinage duty on Wines imported.*"

N° 15. Duty on Wines and Vinegar, 1763.

WAS granted by the law noted under N° 36 in the Chronological Table preceding.

APPROPRIATION.

By 3 Geo. III. cap. 12. this duty is made part of a fund eſtabliſhed for the payment of annuities transferable at the bank of England, and redeemable by parliament, on the principal ſum of 3,500,000l. then raiſed for the public ſervice; which ſaid ſum had one-fourth part thereof redeemed by the act of 7 Geo. III. cap. 25. and the remainder by the act of 8 Geo. III. cap. 29. after the 5 of January, 1769; and by the act of 8 Geo. III. cap. 31. § 40. it is expreſsly provided and declared, that this duty, notwithſtanding ſuch redemption, ſhould continue in full force and effect until the ſame ſhould be ſpecially repealed or altered by parliament; and that the monies ariſing therefrom, ſhould be carried to, and made part of the Sinking Fund, towards making good the payment of the annuities of 1,900,000l. granted by that act.

(*a*) This branch is (over and above all ſubſidies of tonnage and poundage, and all other ſubſidies, additional duties and impoſitions whatſoever, an additional rate or duty, to be paid before landing, without any diſcount, or deduction inwards (OR DRAWBACK ON RE-EXPORTATION, *except for ſuch Wines to the Britiſh colonies in America as are undermentioned)* upon the following goods, viz.

		l.	s.	d.		d.	per gallon.
For every ton of—	French Wine, and French Vinegar	8	0	0	which is	7 $\frac{12}{20}$ $\frac{2}{7}$ $\frac{24}{36}$	,031746,0
	All other Wines and Vinegar	4	0	0		3 $\frac{16}{20}$ $\frac{1}{7}$ $\frac{12}{36}$	,015873,0

And ſo, after the above rates, for any greater or leſſer quantities.

To be raiſed, levied, collected, paid and recovered, in ſuch manner and form, and by ſuch ways, means and methods, and under ſuch penalties and forfeitures (except as to diſcounts and drawbacks aforeſaid) as are mentioned and expreſſed in the act of 1 Jac. II. cap. 3. or in any other act or acts of parliament for the continuance of the Impoſt on Wines and Vinegar laid on by that act.

(*b*) But not to extend to Wines damaged, corrupt, or unmerchantable, for which the importer ſhall refuſe to pay or ſecure the duties, and ſhall deliver up, in order to be diſpoſed of, as directed by the act of 12 Geo. I. cap. 28.

To be kept ſeparate and apart, and paid into the Receipt of the Exchequer (the neceſſary charges of raiſing, collecting, and anſwering the ſame only excepted) diſtinct and apart from all other monies.

(*c*) Upon exportation within the time limited by law, the drawback of this duty is to be allowed as follows.

	per ton. l.	s.	d.
All Wines (except French Wines) to the Britiſh colonies in America as merchandize, under the ſecurity required for the Old Subſidy, the whole of this duty, except three pounds ten ſhillings per ton, which brings it exactly to the ſame drawback that the Coinage Duty has of	0	10	0

French Wines and Vinegar, and all other Wines and Vinegar, to all other places — nothing.

N. B. After the paſſing of this act, a doubt aroſe whether, under the 5th ſection thereof, the 12 *per cent. for leakage ſhould not be allowed out of this branch upon all Wine imported directly from the country or place of its growth, or the uſual port or place of its firſt ſhipping; but it was held, that the duty being expreſsly directed to be paid without any deduction inwards, the ſaid ſection did not amount to an allowance of the* 12 *per cent. for leakage: this therefore, and the Duty on Wine,* 1745, *are both neat duties, like that of the Coinage.*

(*a*) 3 Geo. III. cap. 12. § 1.
(*b*) 3 Geo. III. cap. 12. § 2, and 3.
(*c*) 4 Geo. III. cap. 15. § 11.

N° 16. Second 25 per Cent. on French Goods

WAS granted and continued by the laws noted under N° 9 in the Chronological Table preceding.

APPROPRIATION.

This branch (in like manner as the Cuſtoms) is, by the 1 Geo. I. cap. 12. § 3. made part of the Aggregate Fund, and (*a*) is (over and above all former impoſitions, duties, and charges) a further rate and duty upon importation of the goods and merchandizes following.

		l.	s.	d.
For every ton of	French Wine (*and by* 1 *Geo. II. ſtat.* 2. *cap.* 17. § 2. Wine-lees)	25	0	0
	French Vinegar	15	0	0

And ſo proportionably for a greater or leſſer quantity.

For all other goods of the growth, product, or manufacture of * France (*except* (*b*) *Brandy*) five and twenty pounds per centum of their rate, or *(if not rated in either of the Books of Rates,* (*c*) *then)* of their value upon oath *(to be aſcertained as for the Old Subſidy)* being for every 20s. of ſuch rate or value — l. 0 s. 5 d. 0

And ſo proportionably for a greater or leſſer quantity.

Excepted alſo are all other Spirits of France from being accounted for under this branch, ſeeing the duty impoſed by this law is (*d*) *now accounted for under the branch, Subſidies on Spirits; which ſee,* N° 7.

	l.	s.	d.
And with reſpect to Drugs of France imported otherwise than directly from the place of their growth, and in Britiſh-built ſhipping, this duty is to be charged on the full Rates, by the 12 Car. II. (cap 4.) *(claſſed in the firſt column of rates, in Chap. II.)* and is for every 20s. thereof	0	5	0

But,

With regard to such Drugs of France as are imported directly from the place of their growth, and in Britiſh-built ſhipping, this duty is to be charged on the one-third part of ſuch full Rates as allowed by the rule at the end of Drugs in favour of a direct importation, that being the Rate by law on ſuch goods, at the time this duty was granted, which being previous to the act of the 8 and 9 Will. III. cap. 34. repealing ſuch rule, is not affected by it, therefore this duty is ſtill payable *(in like manner as the Impoſt* 1692 *on French goods)* according to that regulation, and is for every 20 s. of ſuch third part	0	5	0

This duty (*e*) is to be paid in ready money, without any deduction (except upon † French Wine imported in caſks, out of which the ſix pounds per centum muſt (*f*) be allowed, as out of the other duties; and alſo except (*g*) eight per cent. upon Tobacco of France when imported) and is to be raiſed, levied and collected, in the ſame manner and form, and by ſuch rules, means and ways, and under ſuch penalties and forfeitures, as are mentioned and expreſſed in the act of Tonnage and Poundage (12 Car. II. cap. 4.) and the rules, directions, and orders thereunto annexed, or any other laws in force relating to the collection of the Cuſtoms.

So that this duty net upon French Wine will ſtand as follows when entered in caſks, and whenever admitted to entry in bottles, as noted in pages 4 and 39 preceding; and upon French Vinegar alſo, whether in caſks or in bottles.

(*a*) 7 and 8 Will. III. cap. 20. § 2, 3, 5, 6.
(*b*) 6 Geo. II. cap. 17. § 2.
(*c*) 11 Geo. I. cap. 7. § 7.
(*d*) 9 Geo. II. cap. 23. § 17.
(*e*) 7 and 8 Will. III. cap. 20. § 2, and 7.
(*f*) 6 Geo. I. cap. 12. § 2.
(*g*) 12 Q. Ann. ſeſſ. 2. cap. 8. § 1.

* *The King's Attorney-General having given his opinion, "That there is a manifeſt difference betwixt the "deſcription in the act of* 4 *and* 5 *Will. and Mar. cap.* 5. (*which lays on the Impoſt* 1692) *of* All French "goods and merchandizes, *and that of this law, viz.* For all goods of the growth, product, or manufacture of "France," *and that theſe latter words do not include goods of the growth, product or manufacture of the* French plantations in America, *it is not the practice to charge ſuch goods to this duty.*

† *The* 12 *per cent. for leakage, by the* 8*th rule of the Book of Rates, is not allowed out of this branch, it being held to be excluded by the general words* without any deduction *in this law.*

		per ton. l.	s.	d.	per gallon. l.	s.	d.				
FRENCH WINE	In casks	23	10	0	0	1	10	7/20	4/7	13/36	.093,253968,2
	In bottles	25	0	0	0	1	11	16/20	1/7	1/36	.09,920634,9
FRENCH VINEGAR	In casks, or, In bottles	15	0	0	0	1	2	5/20	5/7	0/36	.05,952380,9

Upon exportation this duty is ——— NOT DRAWN BACK.

Note, *Under this branch was alſo comprehended a duty on*

	per ton. l.	s.	d.	
FRENCH BRANDY	*of ſingle proof* 30	0	0	*But by 6 Geo. II. cap. 17. § 2. was taken off, and an Exciſe duty laid on in lieu of it.*
	of double proof 60	0	0	

N. B. It may here be proper to obſerve, that the port of Dunkirk *is not eſteemed of the kingdom of France, (viz.* Old France) *but in the earldom of Flanders; and therefore, all goods that may by law be imported from the Netherlands, or Flanders, may be imported from Dunkirk without being ſubject to this duty, unleſs ſuch goods are of* the growth, product, or manufacture of France aforeſaid.

N° 17. DUTY of 15 per Cent. on MUSLINS

WAS granted and continued by the ſeveral laws noted under N° 12 in the Chronological Table preceding.

APPROPRIATION.

This branch (in like manner as the Cuſtoms) is, by the 1 Geo. I. cap. 12. § 1, 2, and 15. made part of the AGGREGATE FUND, and (*a*) is (over and above all other duties) a further duty to be yielded and paid after the rate of fifteen pounds for every hundred pounds of the true and real value of all MUSLINS imported.

By the act of 12 and 13 Will. III. cap. 11. § 14. it is declared, that by MUSLINS, the ſeveral ſpecies following are meant.

1 ABROWAHS.
2 ADDATIES.
3 APRONS.
4 BETELLEES, plain and ſtriped.
5 CALLICOE LAWNS. And, ALL OTHER THIN CALLICOES, commonly called MUSLINS.
6 COMERVILLES.
7 COSSAES, plain and flowered.
8 DOREAS.
9 GOLCANDA.
10 JAMDANNES.
11 JECOLSIES.
12 JUNAYS.
13 MAHUMADHIATES, plain and flowered.
14 MULMULS, plain and flowered.
15 NECKCLOTHS.
16 NIGHTRAILS.
17 ORINGALL.
18 PODAVETS.
19 REHINGS.
20 ROWALLEW.
21 SALLOWS.
22 SEERBANDS.
23 TANJEBS, plain and flowered.
24 TIRINDAMS.

N. B. There are great numbers of other ſorts of Muſlins, beſides the above, now imported, owing to the Eaſt-India company's great increaſe in trade.

(*b*) This duty is to be under the management and government of the commiſſioners of the Cuſtoms, who are to cauſe the ſame to be raiſed, levied, and paid into the hands of the Receiver-general of the Cuſtoms, who is to pay it over (the neceſſary charges of raiſing, collecting, and anſwering the ſame, only excepted) into the receipt of his Majeſty's Exchequer at WESTMINSTER.

And in caſe any of the goods aforeſaid ſhall be landed or put on ſhore out of any ſhip or veſſel before due entry be made thereof, and (*c*) bond given by the importer, with two or more ſufficient ſureties for payment of this duty as ſoon as the goods ſhall be ſold, the ſame are forfeited; which duty is as follows.

(*a*) 11 and 12 Will. III. cap. 3. § 1.
(*b*) 11 and 12 Will. III. cap. 3. § 4.
(*c*) 11 and 12 Will. III. cap. 3. § 2, and 3.

	The gröſs duty. l.	s.	d.
For every hundred pounds of the true and real value of the ſaid goods, to be ſold openly and fairly by way of auction, or by inch of candle, within the city of London, within the time of * 12 months after the importation thereof, fifteen pounds, or for every 20 s. of ſuch value	0	3	0
And,	**Diſcount.**		
On ſuch goods being ſo fairly ſold, and the importer paying down the ſaid duty of 15 per cent. in ready money, within 20 days after ſuch ſale, as aforeſaid, he ſhall have an allowance for ſuch prompt payment, after the rate of five pounds for every hundred pounds of the duties ſo paid, or for every 20 s. thereof	0	1	0

Upon due exportation, within the time limited by law, (*d*) drawback or repayment of this duty muſt be made as follows, or the ſecurity vacated.

	Neat drawback. l.	s.	d.
WHITE CALLICOES OR MUSLINS, *that is, ſuch as are exported without having been printed, ſtained, painted, or dyed in this Kingdom* — (*e*) To any parts or places beyond the ſeas (*to which drawbacks are granted by law*) except to AFRICA, OR THE BRITISH COLONIES AND PLANTATIONS IN AMERICA, for every hundred pounds of their true and real value, according to the groſs price at the ſale, 12 l. 5 s. being the whole neat duty paid inwards, except 2 l. per centum retained by this law (without any abatement or deduction) out of ſuch neat duty, and which is for every 20 s. of ſuch value	0	2	$5\frac{8}{20}$
(*f*) To AFRICA, for every like hundred pounds value, the whole neat duty paid inwards of 14 l. 5 s. or for every 20 s. of ſuch value	0	2	$10\frac{4}{20}$
(*g*) To the Britiſh colonies or plantations in AMERICA, for every like hundred pounds value, 9 l. 10 s. being two-third parts of the neat duty paid inwards, or for every 20 s. of ſuch value	0	1	$10\frac{16}{20}$
CALLICOES or MUSLINS, *having been printed, ſtained, painted, or dyed, in this Kingdom* — (*f*) To any parts or places beyond the ſeas (*to which drawbacks are granted by law*) for every like hundred pounds value, the whole neat duty paid inwards of 14 l. 5 s. or for every 20 s. of ſuch value	0	2	$10\frac{4}{20}$

N. B. Beſides this drawback, the Exciſe duties, payable on the printing, ſtaining, painting, or dying of ſuch Callicoes in Great-Britain, by the 10 *Q. Ann. cap.* 19. *and* 12 *Q. Ann. ſeſſ.* 2. *cap.* 9. *are alſo by ſaid laws drawn back.*

Note, By the act of 5 Geo. III. cap. 35. § 9. the above ſum of two pounds, which is the difference retained betwixt the amount of the drawback to Africa and that to any other parts or places beyond the ſeas *(the Britiſh colonies or plantations in America excepted)* is directed to be paid into the Receipt of his Majeſty's Exchequer at Weſtminſter, diſtinctly and apart from all other branches of the public Revenue, and to be carried to, and made part of the fund, commonly called the Sinking Fund.

N. B. Under this branch was alſo, by the 11 *and* 12 *Will. III. cap.* 3. *comprehended a like duty of* 15 *per cent. on all Wrought Silks, Bengals, and ſtuffs made of, or mixt with, ſilk or herba of the manufacture of Perſia, China, or the Eaſt-Indies, and Callicoes painted, dyed, printed, or ſtained there (after the* (*h*) *weaving) or made of yarn* (*h*) *or other materials painted, dyed, or ſtained before the making; but being afterwards* (*i*) *prohibited to be worn in Great-Britain, they now pay only the half of the Old Subſidy on importation into the port of London, where they are warehouſed for the purpoſe of exportation.*

(*d*) 11 and 12 Will. III. cap. 3. § 5.
(*e*) 5 Geo. III. cap. 35. § 7.
(*f*) 11 and 12 Will. III. cap. 3. § 5. 7 Geo. I. cap. 21. § 10.
(*g*) 4 Geo. III. cap. 15. § 14.
(*h*) 12 and 13 Will. III. cap. 11. § 14.
(*i*) 11 and 12 Will. III. cap. 10. § 2, and 10.

* *But by* 7 *Geo. I. ſtat.* 1. *cap.* 21. § 11. *the above* 12 *months are extended to three years, and it is thereby declared, that if the importer do, within that ſpace, expoſe the ſaid goods to ſale, he ſhall have, and be allowed, the ſame diſcounts, on paying down the duty, as if the ſame had been expoſed to ſale within the time of* 12 *months aforeſaid.*

N° 18. Duty on Spices, Pictures, &c.

WAS granted and continued by the ſeveral laws noted under N° 8 in the Chronological Table preceding.

APPROPRIATION.

This duty (in like manner as the Cuſtoms) is, by the 1 Geo. I. cap. 12. § 1, 2, and 15. made part of the Aggregate Fund, and (*a*) is (over and above all duties already payable) a further rate to be anſwered and paid down in ready money, without any diſcount, upon importation of the goods and merchandizes following, and before the unſhipping thereof, or laying the ſame on land, * under the penalty of forfeiture

		The duty. l.	s.	d.
For all † Cinnamon, Cloves, Mace and Nutmegs	For every hundred pounds value thereof, according to the ſeveral values charged on them reſpectively in the Book of Rates, 5l. or for every 20 s. of ſuch reſpective rate	0	1	0

And ſo in proportion for any greater or leſſer quantity.

For all Pictures imported, whether for private uſe or ſale,	for every hundred pounds value, 20l. or for every 20s. thereof	0	4	0

But this duty on Pictures was, with all former duties *ad valorem* thereon, repealed by the 8 Geo. I. cap. 20. and in lieu thereof, a duty certain was charged in one entire ſum, according to their reſpective dimenſions; which duty is, by the ſaid act, to be appropriated as near as may be, to the ſame uſes and purpoſes as the repealed duties were; therefore it is the practice to charge this duty at 20 per cent. upon the feigned or imaginary rate, adapted to the reſpective circumſtances of importation; *which ſee in the courſe of the rates.*

Upon due exportation, within the time limited by law, as directed for the Old Subſidy, the merchant or other importer having paid theſe duties, is to be allowed by way of drawback as follows, viz.

	The drawback:
(*b*) Pictures	nothing.
(*c*) The reſt to all places *(to which drawbacks are allowed)*	two-thirds.

The ſaid merchant or exporter making oath on his debenture *in haec verba*, "that all the goods "entered and ſhipped as there certified, are really and truly exported for parts beyond the ſeas "on his own account; if he acts for himſelf, or if he acts by commiſſion, then on the account of "ſuch perſon or perſons for whom the deponent acts in the direction of the voyage, and that "none of the ſaid goods have been ſince landed, or are intended to be re-landed in (*d*) Great-"Britain, the (*e*) Iſle of Man, or (*f*) the iſlands of Faro or Ferro."

There was a duty impoſed alſo by this act

			l.	s.	d.	
Upon	1	Coffee *imported, of*	2	16	0	*the hund. wt. cont.* 1 12 lb
	2	Cocoa Nuts *imported* — *From the Britiſh plantations, of*	2	16	0	*the like hundred weight.*
		From all other lawful places, of	4	4	0	*the like hundred weight.*
	3	Chocolate *imported, ready made, of*	0	1	0	*the pound weight.*
	4	Cocoa paste *imported, of*	0	2	0	*the pound weight.*
	5	Tea — *From any place from whence the ſame might be lawfully and regularly imported, of*	0	1	0	*the pound weight.*
		Tea — *From Holland, or any other country not the place of its growth or uſual ſhipping, of*	0	2	6	*the pound weight.*

(*a*) 6 and 7 Will. III. cap. 7. § 2.
(*b*) 8 Geo. I. cap. 20. § 49, and 50.
(*c*) 6 and 7 Will. III. cap. 7. § 5.
(*d*) 5 Q. Ann. cap. 8.
(*e*) 12 Geo. I. cap. 28. § 24.
(*f*) 5 Geo. III. cap. 43. § 33.

* *For the method of payment of this duty on Eaſt-India goods, ſee Chap. III.*

† *See the note at the end of Branch* N° 19.

But the ſaid duty was afterwards taken off by the firſt ſection of the act of 10 *Geo. I. cap.* 10. *and by the ſecond ſection of that law, all* Chocolate ready made, *and* Cocoa paſte, *were prohibited to be imported on pain of forfeiture, and of double the value thereof; and by the* 7 *Geo. I. cap.* 21. § 12. *the ſeveral laws then in being relating to, or allowing the importation of* Tea *by licence or certificate from the places not of its growth, are repealed from and after the* 24 *day of June,* 1721.

N° 19. Additional Duty on Spices, Pictures, and Duty on Drugs, White Callicoes, Dimities, and other Manufactures of Cotton, and on China-ware,

WAS granted and continued by the ſeveral laws noted under N° 14 in the Chronological Table preceding.

APPROPRIATION.

(*a*) This branch is (over and above all other former duties) a new additional rate or duty, to be paid upon the importation of the following goods, and appropriated as the laſt branch is, to the Aggregate Fund.

		The duty. l.	s.	d.
For all †	Cinnamon, Cloves, Mace and Nutmegs	For every hundred pounds value thereof, according to the ſeveral values charged on them reſpectively in the Book of Rates of 12 Car. II. (cap. 4.) *(in the firſt column of rates in Chap. II.)* 5l. or for every 20s. of ſuch reſpective rate	0	1	0

And ſo in proportion for any greater or leſſer quantity.

For all Pictures imported, whether for private uſe or ſale, for every hundred pounds value, 20l. or for every 20s. thereof	0	4	0

But this duty on Pictures was, with all former duties *ad valorem* thereon, repealed by the 8 Geo. I. cap. 20. and in lieu thereof, a duty certain was charged in one entire ſum, according to their reſpective dimenſions; which duty is, by the ſaid act, to be appropriated as near as may be, to the ſame uſes and purpoſes as the repealed duties were; therefore it is the practice to charge this duty at 20 per cent. upon the feigned or imaginary * rate adapted to the reſpective circumſtances of importation.

(*b*) To be aſcertained, ſecured, raiſed, levied, anſwered, paid and accounted for, to the uſes and purpoſes for which granted, by ſuch rules, ways, means and methods, and under ſuch penalties and forfeitures, as are directed for the laſt branch, by any act in force relating thereunto.

Drugs, except Dying Drugs,

		The duty. l.	s.	d.
(*c*) Rated by the Book of Rates of 12 Car. II. cap. 4. *(in the firſt column of rates, Chap. II.)*	For every hundred pounds value thereof, according to the ſeveral values charged on them reſpectively in ſaid Book of Rates the ſum of 10l. or for every 20s. of ſuch rate	0	2	0

N. B. By the clauſe following Drugs in the ſaid Book of Rates of 12 *Car. II. (cap.* 4.*) it is declared and directed, "That all Drugs imported directly from the place of their growth in "* Britiſh-built *ſhipping, are to be rated one-third part of what is charged in the ſaid Book "of Rates, and no more;" therefore upon all Drugs imported under ſuch circumſtances, this duty is* 10 *per cent. on ſuch one-third part, that being the value charged on them reſpectively in ſaid Book of Rates; but upon all Drugs otherwiſe imported* 10 *per cent. on the full rate.*

		The duty. l.	s.	d.
(*d*) Rated by the Book of Rates of 11 Geo. I. cap. 7. and not imported from the Eaſt-Indies	For every one hundred pounds value thereof, according to the ſeveral values charged on them reſpectively in ſaid Book of Rates, the ſum of 4l. or for every 20s. of ſuch rate —	0	0	$9\frac{12}{20}$

(*a*) 3 and 4 Q. Ann. cap. 4. § 5.
(*b*) 3 and 4 Q. Ann. cap. 4. § 7.
(*c*) 3 and 4 Q. Ann. cap. 4. § 8, and 9.
(*d*) 3 and 4 Q. Ann. cap. 4. § 8, and 9.
11 Geo. I. cap. 7. § 2, and 3.

† *See the note at the end of this Branch.*

* *See ſuch feigned rate under Pictures in the Rates Inwards.*

		The duty. l. s. d.
DRUGS, except DYING DRUGS, (e) Not at all ſo rated, and imported from any places *other than the* Eaſt-Indies, Perſia, China, *or other* parts, *within the limits of the charters granted to the Eaſt-India company*	For every one hundred pounds value thereof, to be aſcertained and affirmed upon the oaths of the importers, the ſum of 4l. or for every 20s. of ſuch value	
(e) Not rated by the Book of Rates of 12 Car. II. (cap. 4.) *(in the firſt column of rates, Chap. II.)* and imported from the EAST-INDIES, PERSIA, CHINA, *or other parts within the limits of the charters granted to the Eaſt-India Company*	For every one hundred pounds of the true and real value thereof, according to the prices upon ſale at the candle, ſuch prices to be aſcertained as directed by the act of 2 and 3 Q. Ann. cap. 9. 4l. or for every 20s. of ſuch price reduced, as directed by ſaid act	0 0 $9\frac{12}{20}$
(f) PORCELAN, commonly called China or Japan-ware, made of earth	For every one hundred pounds of the true and real value thereof, according to the prices upon ſale at the candle, to be aſcertained as directed by the act of 2 and 3 Q. Ann. cap. 9. 12l. or for every 20s. of ſuch price reduced, as directed by ſaid act	0 2 $4\frac{16}{20}$

(g) This duty on China or Japan-ware, and upon all ſuch of the ſaid unrated Drugs imported from the *Eaſt-Indies*, *Perſia*, or *China*, or other parts within the limits of the charter granted to the Eaſt-India company, is to be ſecured, aſcertained, valued, raiſed, levied, collected, anſwered, and paid, according to the prices thereof upon ſale at the candle, by ſuch ways and means, and with ſuch ſeveral and reſpective allowances, and under ſuch penalties and forfeitures, and in ſuch manner and form, as the duties of unrated goods from the Eaſt-Indies, China, &c. are enacted, preſcribed, or appointed to be ſecured, aſcertained, valued, raiſed, levied, collected, anſwered, or paid, by the act of 2 and 3 Q. Ann. cap. 9.

		The duty. l. s. d.
(h) WHITE CALLICOES, by which are meant ALL CALLICOES that do not pay duty as Muſlins — ALL DIMITIES and OTHER MANUFACTURES made of COTTON	For every one hundred pounds of the true and real value thereof, to be aſcertained according to the groſs price upon ſale at the candle, 15l. or for every 20s. thereof	0 3 0

This duty is to be ſecured, aſcertained, valued, raiſed, levied, collected, anſwered, and paid, by ſuch ways and means, and ſubject to ſuch or the like allowances, and under ſuch penalties and forfeitures, and in ſuch manner, time, and form, as the duties of fifteen per centum on Muſlins, by the act of 11 and 12 Will. III. cap. 3. are to be ſecured, raiſed, levied, collected, anſwered, and paid; *which ſee under Branch* N° 17.

Upon exportation within the times limited by law, and due proof being firſt made upon oath, that the ſaid goods ſo exported, be the ſame for which this duty is paid and ſecured to be paid, DRAWBACK or REPAYMENT of ſaid duty muſt (*i*) be allowed, or (*i*) the ſecurity vacated, as follows.

		The drawback.
(k) BORAX AND CAMPHIRE	refined in Great-Britain, under the proofs required by this (*k*) law	as a like quantity of unrefined.

(e) 3 and 4 Q. Ann. cap. 4. § 8, 9, and 10.
(f) 3 and 4 Q. Ann. cap. 4. § 8.
(g) 3 and 4 Q. Ann. cap. 4. § 9.
(h) 3 and 4 Q. Ann. cap. 4. § 8. 7 Geo. I. ſtat. I. cap. 21. § 11.
(i) 3 and 4 Q. Ann. cap. 4. § 12. 7 Geo. I. ſtat 1. cap. 21. § 10.
(k) 17 Geo. II. cap. 31. § 3.

		l.	s.	d.
CALLICOES WHITE, *that is, such as are exported without having been printed, ſtained, painted, or dyed in this Kingdom*	(*l*) To any parts or places beyond the ſeas (*to which drawbacks are granted by law*) except to AFRICA, OR THE BRITISH COLONIES AND PLANTATIONS IN AMERICA, for every hundred pounds of their true and real value, according to the groſs price at the ſale, 121. 5s. being the whole neat duty paid inwards, except 2l. per centum retained by this law (without any abatement or deduction) out of ſuch neat duty, and which is for every 20s. of ſuch value	0	2	$5\frac{8}{20}$
	(*m*) TO AFRICA, for every like hundred pounds value, the whole neat duty paid inwards of 14l. 5s. or for every 20s. of ſuch value	0	2	$10\frac{4}{20}$
	(*n*) To the Britiſh colonies or plantations in AMERICA, for every like hundred pounds value, 9l. 10s. being two-third parts of the neat duty paid inwards, or for every 20s. of ſuch value	0	1	$10\frac{16}{20}$
CALLICOES, *having been printed, ſtained, painted, or dyed in this Kingdom*	(*m*) To any parts or places beyond the ſeas (*to which drawbacks are granted by law*) for every like hundred pounds value, the whole neat duty paid inwards of 14l. 5s. or for every 20s. of ſuch value	0	2	$10\frac{4}{20}$

N. B. Beſides this drawback, the Exciſe duties payable on the printing, ſtaining, painting, or dying of ſuch Callicoes in Great-Britain, by the 10 Q. *Ann. cap.* 19. *and* 12 Q. *Ann. ſeſſ.* 2. *cap.* 9. *are alſo by ſaid laws drawn back.*

Note, By the act of 5 Geo. III. cap. 35. § 9. the above ſum of two pounds, which is the difference retained betwixt the amount of the drawback to Africa and that to any other parts or places beyond the ſeas *(the Britiſh colonies or plantations in America excepted)* is directed to be paid into the Receipt of his Majeſty's Exchequer at Weſtminſter, diſtinctly and apart from all other branches of the public Revenue, and to be carried to, and made part of the fund, commonly called the Sinking Fund.

	The drawback.
(*o*) SPICE	two-thirds.
(*p*) PICTURES	nothing.
(*q*) THE REST OF THE GOODS SUBJECT TO THIS BRANCH	all.

Note, *Under this title was comprehended an Additional* Duty *on* Coffee, Tea, Cocoa Nuts, Chocolate, *and* Cocoa Paſte, *of as much as the former duty* N° 18. *but was repealed by the ſame acts which repealed that duty.*

† *N. B. Though no goods of the growth of Aſia may, by the act of Navigation, be imported from any country but that of their growth, &c. yet theſe goods may be imported from any parts beyond the ſeas in Britiſh ſhips, whereof the maſter and at leaſt three-fourths of the mariners are Britiſh, provided notice be firſt given to the Commiſſioners of the Cuſtoms of the quality and quantity of the ſaid Spices intended to be ſo imported, and the place into which to be brought, and their licence obtained for that purpoſe*; the form of which ſee in the Appendix.

(*l*) 5 Geo. III. cap. 35. § 7.
(*m*) 3 and 4 Q. Ann. cap. 4. § 12.
(*n*) 4 Geo. III. cap. 15. § 14.
(*o*) 3 and 4 Q. Ann. cap. 4. § 1, and 7.; 12 and 13 Will. III. cap. 11. § 10.; 6 and 7 Will. III. cap. 7. § 5.
(*p*) 8 Geo. I. cap. 20. § 49, and 50.
(*q*) 3 and 4 Q. Ann. cap. 4. § 12.

N° 20. DUTY 1709 on PEPPER, RAISINS, and SPICE,

WAS granted and continued by the ſeveral laws noted under N° 17 in the Chronological Table preceding.

APPROPRIATION.

By 6 Geo. I. cap. 4. the duty ariſing by this branch is (the neceſſary charges of raiſing the ſame excepted) to be brought from time to time into the Receipt of the Exchequer IN ENGLAND, to ſecure payment of the reſpective annuities on the increaſed and additional fund of the South-Sea company, for ſo much of the annuities (granted by 8 Q. Ann. cap. 7.) as was ſubſcribed to the capital of the ſaid company, and the ſurplus to the Aggregate Fund.

(*a*) This duty is (over and above all duties and additional duties already payable) to be paid upon the importation of the following goods; and to be aſcertained, ſecured, raiſed, levied, recovered, and anſwered by ſuch rules, ways, means, and methods, and under ſuch penalties and forfeitures, and ſubject to ſuch allowance for damage, as the other duties upon the ſame goods reſpectively are.

	The groſs duty.
(*b*) PEPPER, for every pound averdupois weight	£ 0 1 6

But by 9 Q. Ann. cap. 6. § 59. Long Pepper *is declared not to be liable to this duty.*

And,

By the act of 8 Geo. I. cap. 15. § 15, and 16. this duty upon ALL PEPPER IMPORTED DIRECTLY FROM THE PLACE OF ITS GROWTH, AND IN BRITISH-BUILT SHIPPING, that is delivered from the proper warehouſes for home-conſumption, was leſſened and reduced to three pence the pound weight; that act having rated it for this duty at five ſhillings per pound weight, and charged it with twelve pence in the pound on ſuch rates; ſo that the payment of duty to this branch will now ſtand as follows, viz.

	l.	s.	d.
FOR PEPPER { Imported directly from the place of its growth, and in Britiſh-built ſhipping the pound, averdupois weight	0	0	3
FOR PEPPER { Not ſo imported, the like pound	0	1	6
(*b*) RAISINS OF WHAT KIND SOEVER, the hundred weight, containing 112 lb averdupois	0	5	0

(*b*) NUTMEGS, CINNAMON, CLOVES, and MACE	As much as the ſame Spices reſpectively paid upon the importation thereof at the time this act was made, it being intended thereby that the duties on theſe Spices ſhould then be doubled; therefore	As much as all their reſpective former duties.

But the original rate, by 12 Car. II. (cap. 4.) having been altered by the 8 Geo. I. cap. 15. § 17. *(as noted in the courſe of the rates, Chap. II.)* upon Mace, Cloves, and Nutmegs, this duty is to be computed upon ſuch altered rates*.

(*c*) This duty upon Pepper is only payable for ſuch as ſhall be ſold to be conſumed or ſpent in Great-Britain, and delivered out of the warehouſe for that purpoſe; and not for ſuch as ſhall be delivered for exportation to parts beyond the ſeas under the ſecurity required by this law, *(for the form of which bond or ſecurity, ſee the Appendix)* that being only liable to the payment of half the Old Subſidy on importation in order to be warehouſed, which half Subſidy amounts to one halfpenny a pound, with a diſcount of 5 per cent. on Pepper imported directly from the place of its growth, &c. as beforementioned, and to double that ſum on Pepper not ſo imported, according to the examples of computation at the end hereof.

(*d*) All Pepper is to be imported into the PORT OF LONDON only, and due entries thereof are to be there made, the half ſubſidy paid down in ready money, and the Pepper lodged in proper warehouſes at the charge of the importers, and approved of by the Commiſſioners of the Cuſtoms, under the locks of the warehouſe-keeper and proprietor, where it may be ſifted and garbled for the purpoſe of making it merchantable.

(*e*) For the payment † of this duty upon all the ſaid goods (Pepper *only excepted, which is to be warehouſed as beforementioned)* the importer is to have twelve months time, upon giving ſecurity at the Cuſtomhouſe, *(for the form of which bond or ſecurity, ſee the Appendix)* but in caſe he

---

(*a*) 8 Q. Ann. cap. 7. § 6, and 16.
(*b*) 8 Q. Ann. cap. 7. § 6, and 16.
(*c*) 8 Q. Ann. cap. 7. § 7.
(*d*) 8 Q. Ann. cap. 7. § 8, 10, 11.
(*e*) 8 Q. Ann. cap. 7. § 12.

* *See an inſtance of computation at the end of this branch.*

† *For the method of payment of this duty on Eaſt-India goods, ſee Chap. III.*

ſhall pay ready money, he ſhall have ten pounds per centum, or after that rate per annum, of the ſaid duty abated to him for prompt payment.

(*f*) Upon due exportation within the times limited by law, drawback or repayment of this duty muſt be allowed, or the ſecurity vacated, (on a debenture regularly certified and ſworn to) as follows.

	The drawback.
PEPPER *(as having paid only the half ſubſidy)*	nothing.
ALL THE REST	all.

Note, *Under this branch was comprehended alſo a duty on*

	l.	s.	d.	
SNUFF, not being the product or manufacture of the Britiſh plantations, the pound averdupios—	0	3	0	*But by* 12 *Geo. I. cap.* 26. § 1. *repealed after* 31 *May*, 1726.

Examples.

One pound of Nutmegs.

l.	s.	d.		
0	3	0		Value fixed by 8 Geo. I. cap. 15. § 18.
0	0	$1\frac{16}{20}$		Groſs Old Subſidy.
0	0	$0\frac{1}{20}$	$\frac{16}{20}$	5 per cent. diſcount.
0	0	$1\frac{14}{20}$	$\frac{4}{20}$	Neat Old Subſidy.
0	0	$1\frac{14}{20}$	$\frac{4}{20}$	Neat New Subſidy.
0	0	$0\frac{11}{20}$	$\frac{8}{20}$	One-third Subſidy.
0	0	$1\frac{2}{20}$	$\frac{16}{20}$	Two-thirds Subſidy.
0	0	$1\frac{16}{20}$		New Duty on Spices, &c. N° 18.
0	0	$1\frac{16}{20}$		Additional Duty on Spices, &c. N° 19.
0	0	$7\frac{17}{20}$	$\frac{2}{20}$ $\frac{8}{10}$	This branch N° 20.
0	0	$1\frac{16}{20}$		Subſidy 1747.
0	0	$1\frac{16}{20}$		Subſidy 1759.
Tot. 0	1	$8\frac{3}{20}$	$\frac{14}{20}$ $\frac{8}{10}$	or, 0 1 $8\frac{3}{20}$ $\frac{37}{50}$

N° 20.

d.		
$8\frac{14}{20}$	$\frac{12}{20}$	
$0\frac{17}{20}$	$\frac{9}{20}$	$\frac{2}{10}$
$7\frac{17}{20}$	$\frac{2}{20}$	$\frac{8}{10}$

One pound of Pepper not imported directly from the place of its growth by Britiſh, and warehouſed.

l.	s.	d.	
0	3	4	Rate.
0	0	2	5 per cent. for Groſs Old Subſidy.
0	0	$0\frac{2}{20}$	Diſcount 5 per cent.
0	0	$1\frac{18}{20}$	

Half Old Subſidy $\frac{10}{20}$ paid down when ſo warehouſed under the directions of the 8 Q. Ann. cap. 7. § 7.

Suppoſing the ſaid Pepper is afterwards taken out to be conſumed or ſpent in Great-Britain, then is it to pay up the other duties charged and impoſed, or to be charged and impoſed, by any act of parliament, and which are now as follow.

N° 10.

l.	s.	d.	20ths.		
0	0	0	19		Half O. Subſ. yet unpaid.
0	0	1	18		Neat New Subſidy.
0	0	0	12	$\frac{13}{20}$ $\frac{1}{3}$	One-third Subſidy.
0	0	1	5	$\frac{6}{20}$ $\frac{2}{3}$	Two-thirds Subſidy.
0	0	2	16		Impoſt 1690, N° 10.
0	1	6			This branch N° 20.
0	0	2			Subſidy 1747.
0	0	2			Subſidy 1759.
0	2	5	11		Total.

	l.	s.	d.
	0	0	3
$6\frac{2}{3}$ Diſcount	0	0	$0\frac{4}{20}$
	0	0	$2\frac{16}{20}$

Or, the Neat Imp. N° 10. may be thus found.

Groſs Impoſt 1690	0	0	3
$\frac{1}{3}$ to be paid in ready money	0	0	1
Remainder to be bonded	0	0	2
But,			
If paid, then a diſc. of 10 per cent.	0	0	$0\frac{4}{20}$
	0	0	$1\frac{16}{20}$
Add the $\frac{1}{3}$ above paid down	0	0	1
Neat Impoſt to be paid	0	0	$2\frac{16}{20}$

(*f*) 8 Q. Ann. cap. 7. § 15.

One pound of Pepper imported directly from the place of its growth in Britiſh-built ſhipping by Britiſh, and warehouſed.

l.	s.	d.	
0	1	8	—— Rate.
0	0	1	—— 5 per cent. for Groſs Old Subſidy.
0	0	$0\frac{1}{20}$	—— Diſcount 5 per cent.
0	0	$0\frac{19}{20}$	
Half Old Subſ. 0	0	$0\frac{9}{20}\ \frac{1}{2}$	paid down when warehouſed as above.

Suppoſing the ſaid Pepper is afterwards delivered out of ſuch warehouſe for home-conſumption, then will the duties payable thereon ſtand as follow, computing the ſame upon the eſteemed rate or value fixed by 8 Geo. I. cap. 15. § 16. of 0l. 0s. 3d. $\frac{1}{3}$ part of a penny to the Old Subſidy, without altering the Half Subſidy payable upon the importation and warehouſing thereof.

$\frac{3}{20}$	$\frac{20}{60}$		—— 5 per cent. for Groſs Old Subſidy.
	$\frac{10}{60}$		—— Diſcount at 5 per cent.
$\frac{3}{20}$	$\frac{10}{60}$		—— Neat Old Subſidy.
$\frac{3}{20}$	$\frac{10}{60}$		—— Neat New Subſidy.
$\frac{1}{20}$	$\frac{3}{60}$	$\frac{1}{3}$	—— $\frac{1}{3}$ Subſidy.
$\frac{2}{20}$	$\frac{6}{60}$	$\frac{2}{3}$	—— $\frac{2}{3}$ Subſidy.
$\frac{9}{20}$	$\frac{20}{60}$		—— Impoſt 1690, N° 10.
$3\frac{0}{20}$	$\frac{0}{60}$		—— This branch N° 20.
$\frac{3}{20}$	$\frac{20}{60}$		—— Subſidy 1747.
$\frac{3}{20}$	$\frac{20}{60}$		—— Subſidy 1759.
		d.	
$4\frac{5}{20}$	$\frac{30}{60}$	or, $4\frac{5}{20}\ \frac{1}{2}$	

N° 10.

$\frac{10}{20}$ $6\frac{2}{3}$ Diſcount $\frac{13}{20}\ \frac{20}{60}$

$\frac{9}{20}\ \frac{6}{20}\ \frac{40}{60}$

or,

$\frac{9}{20}\ \frac{20}{60}$

N. B. It is here to be obſerved, that when, by the above act of 8 Geo. I. cap. 15. § 16. the duty on Pepper imported directly from the place of its growth by Britiſh in Britiſh-built ſhipping, was reduced to four pence the pound, that was underſtood to be the groſs duty; and the proper diſcounts being taken from the ſeveral branches to which the ſaid four pence was applied, reduced it to

		d.	
		$3\frac{18}{20}\ \frac{50}{60}$	Neat.
To which add	Subſidy 1747	$\frac{3}{20}\ \frac{20}{60}$	ſince granted.
	Subſidy 1759	$\frac{3}{20}\ \frac{20}{60}$	
	Total	$4\frac{5}{20}\ \frac{30}{60}$	as above.

N° 21. Duty on Whale-Fins

WAS granted and continued by the ſeveral laws noted under N° 11 in the Chronological Table preceding.

APPROPRIATION.

This duty (in like manner as the Impoſt on Wines and Vinegar, Impoſt on Tobacco, Impoſt 1690, and Impoſt 1692) is, by the 9 Q. Ann. cap. 21. 1 Geo. I. cap. 21. and 3 Geo. I. cap. 9. made part of a fund for payment of the annuity on 10,000,000l. the original and increaſed capital of the South-Sea company, and 8000l. per annum allowed the ſaid company for charges of management.

(*a*) It is (over and above all former impoſitions, duties, and charges impoſed and payable upon and for the ſame) a further rate and duty, to be paid by the importer or importers, upon

(*a*) 9 and 10 Will. III. cap. 45. § 2, and 3.

		The groſs duty. l.	s.	d.
All Whale-Fins	(a) caught and imported in and by any ſhips or veſſels whatſoever of or belonging to the company eſtabliſhed for the Greenland trade, (which ſaid company was incorporated, for a limited time, by the act of the 4 and 5 Will. and Mar. cap. 17.) for every pound weight, 3d. and after that rate for a greater or leſſer quantity			
	(b) caught by the people and inhabitants of New England, New York, and Penſylvania, or any other his Majeſty's plantations and colonies in America, and imported from thence, the like duties as if caught and imported in and by any ſhips or veſſels belonging to the Greenland company, as above, viz. 3 *d. per pound weight*	0	0	3
	(c) caught and imported in ſhips belonging to any of his Majeſty's ſubjects that will adventure to Greenland for fiſhing of whales, the like duties as above, viz. 3 d. per pound weight			
	(a) caught or imported by foreigners, or by any ſhips or veſſels not belonging to the aforeſaid company eſtabliſhed for the Greenland trade, the pound weight, ſixpence; and after that rate for a greater or leſſer quantity	0	0	6

But Whale-fins taken or caught in the

(d)	GREENLAND SEAS, OR DAVIS's STREIGHTS, OR IN ANY PARTS OF THE SEAS ADJOINING OR ADJACENT THEREUNTO, may be imported by any perſon or perſons in BRITISH SHIPS, whereof the captain or maſter, and one-third part at leaſt of the mariners are Britiſh ſubjects, on oath being made by ſuch captain, maſter, or other commanding officer of the ſhip importing them, before the principal officer of the Cuſtoms at the port of importation, "that ſuch "Whale-fins were really and *bona fide* caught and taken in the ſeas abovemen- "tioned by the crews of ſuch ſhips and veſſels only, whereof the captain or ma- "ſter, and one-third part at the leaſt of the mariners were BRITISH SUB- "JECTS	Free.

AND,

(e)	WHALE-FINS taken from Whales caught by any of his Majeſty's ſubjects in the gulph or river of SAINT LAWRENCE, or in any ſeas on the coaſts of any of his Majeſty's colonies in America, may be imported by any perſon or perſons in ſhips belonging to his Majeſty's ſubjects, whereof the captain or maſter, and three-fourth parts of the mariners are his Majeſty's ſubjects, on oath being made by ſuch captain, maſter, or other commanding officer of the ſhip importing them, before one of the principal officers of the Cuſtoms in the port of importation, "that ſuch Whale-fins were, to the beſt of his knowledge and belief, really and "*bona fide* the fins of Whales caught and taken in the gulph or river of Saint "Lawrence, or in the ſeas on the coaſts of ſome of his Majeſty's colonies in "America, by the crew of ſuch ſhips and veſſels only, whereof the owner or "owners, the captain or maſter, and three-fourth parts of the mariners, were "his Majeſty's ſubjects	Free.

(f) For ſuch Whale-fins therefore as are liable to this duty, the importer giving ſecurity at the Cuſtomhouſe *(the form of which bond or ſecurity, ſee in the Appendix)* ſhall have time not ex-

(a) 9 and 10 Will. III. cap. 45. § 3.
(b) 10 and 11 Will. III. cap. 21. § 31.
(c) 1 Q. Ann. ſtat. 1. cap. 16. § 1.
(d) 5 Geo. II. cap. 28. § 1.
13 Geo. II. cap. 28. § 4.
22 Geo. II. cap. 45. § 1.
28 Geo. II. cap. 20. § 1.
4 Geo. III. cap. 22. § 1.
8 Geo. III. cap. 27. § 1.
And,
By 11 Geo. III. cap. 38. § 1. from 25 December, 1771, to 25 December, 1786.
(e) 4 Geo. III. cap. 29. § 1. and 2.
And,
By 11 Geo. III. cap. 38. § 17, and 18. from 25 December, 1771, to 25 December, 1786.
But,
Such Whale-fins are expreſsly liable to pay the Old Subſ. granted by the 25 Car. II. cap. 7.
(f) 9 and 10 Will. III. cap. 45. § 5.

ceeding twelve months for the payment of the ſame from the importation, to be paid by four equal and quarterly payments; or in caſe ſuch importer ſhall pay ready money, he ſhall have after the rate of ten pounds per centum of the ſaid duty for a year abated to him, which being equated to the times of payment, reduces it to $6\frac{1}{4}$l. per cent. as noted in page 49, under Impoſt 1690.

(*g*) This duty is, from time to time, to be under the management and government of the Commiſſioners of the Cuſtoms, who ſhall cauſe the ſame to be raiſed, levied, collected, and paid to the Receiver-general of the Cuſtoms, who ſhall bring the produce thereof into the Receipt of the Exchequer IN ENGLAND, (the neceſſary charges of raiſing and anſwering the ſame only excepted.)

(*h*) Upon due exportation, within the times limited by law, this duty ſhall be wholly repaid, or the ſecurity vacated as to what ſhall be ſo exported to all places to which drawbacks are due.

For the method of computation to this duty, take the following example.

Duty when ſecured. l.	s.	d.		Duty when paid down. l.	s.	d.
			3 C. *Whale-fins of foreign fiſhing.* *Suttle* 336 lb.			
8	8	0	Groſs duty, at 6d. per pound	8	8	0
0	0	0	Diſcount, at $6\frac{1}{4}$l. per cent.	0	10	6
8	8	0	Total ſecured.	Total paid 7	17	6

N. B. Under this branch was alſo comprehended a duty upon all Linen of the manufacture of Scotland, commonly called by the name of

	l.	s.	d.
TWILL *imported and brought into England, the hundred ells, containing* 120 *ells*	0	10	0
And,			
TICKING *imported and brought into England, the hundred ells, containing* 120 *ells*	0	6	8

But this duty was repealed by the act of 5 *Q. Ann. cap.* 8. *made for the union of the two kingdoms of England and Scotland.*

(*g*) 9 and 10 Will. III. cap. 45. § 10.

(*h*) 9 and 10 Will. III. cap. 45. § 5. 7 Geo. I. cap. 21. § 10.

N° 22. DUTY on HIDES, SKINS, PARCHMENT, VELLUM, CARDS, and DICE,

WAS granted and continued by the laws noted under N° 21 in the Chronological Table preceding.

APPROPRIATION.

This branch is, by the 3 Geo. I. cap. 7. made part of the fund called the General Fund, by that act eſtabliſhed.

(*a*) This duty is (over and above all other cuſtoms, ſubſidies, and duties) to be ſatisfied and paid in ready money, * without diſcount, upon the entry made by the importer, and before the landing of the following goods imported; and (*b*) is to be aſcertained, ſecured, raiſed, uplifted, levied, recovered, and anſwered by ſuch rules, ways, means, and methods, and under ſuch penalties and forfeitures, and in ſuch manner and form, as the ſubſidies upon Poundage goods imported, or any of them, are by law to be aſcertained and levied; and is to be paid (the neceſſary charges of accounting for the ſame excepted) into the Receipt of the Exchequer IN ENGLAND.

		Duty. l.	s.	d.
HIDES	Buffalo, Elk, Loſhee, or any other Hides dreſſed in oil, the pound weight averdupois; and ſo after this rate for a greater or leſſer quantity —	0	0	4
	Ruſſia Hides, for every ſuch pound weight, &c.	0	0	2
	All other tanned Hides, not before eſpecially charged, for every ſuch pound weight, &c.	0	0	$1\frac{1}{2}$

(*a*) 9 Q. Ann. cap. 11. § 1, 3, 4, 5.

(*b*) 9 Q. Ann. cap. 11. § 7, 9.

* *For the method of payment of this duty on Eaſt-India goods, ſee Chap. the III.*

			Duty. l.	s.	d.
HIDES		Of Horſes, Mares, and Geldings, dreſſed in alum and ſalt, or meal, or otherwiſe tawed, the hide; and ſo after this rate for a greater or leſſer number or quantity	0	1	0
		Of Steers, Cows, or any other Hides, of what kind ſoever (thoſe of Horſes, Mares, and Geldings excepted) dreſſed in alum and ſalt, or meal, or otherwiſe tawed, the hide; and ſo after this rate for a greater or leſſer number or quantity	0	2	0
SKINS		Calve Skins tanned, for every ſuch pound weight, &c.	0	0	1½
	Calve Skins and Kipps	dreſſed in alum and ſalt, or meal, or otherwiſe tawed, for every ſuch pound weight, &c.	0	0	1½
	Slink Calve Skins	dreſſed in alum and ſalt, or otherwiſe, with the hair on, for every ſuch pound weight, &c.	0	0	1
		dreſſed in alum and ſalt, or otherwiſe, without the hair, for every ſuch pound weight, &c.	0	0	0½
	Deer Skins	dreſſed in oil or alum, or otherwiſe, perfectly dreſſed, for every ſuch pound weight, &c.	0	0	6
	Dog Skins	dreſſed in alum and ſalt, or otherwiſe, without the hair, for every ſuch pound weight, &c.	0	0	0½
	Goat Skins	commonly called CORDIVANTS, the dozen; and after this rate for any greater or leſſer number or quantity	0	4	0
		ALL OTHER SORTS *(not uſually called Cordivants)* being dreſſed in oil, or with alum, ſalt, meal, or otherwiſe dreſſed, for every ſuch pound wt. &c.	0	0	6
	Kid Skins	dreſſed or undreſſed, or not perfectly dreſſed, the dozen; and after this rate for any greater or leſſer number or quantity	0	1	0

N. B. If any of the ſaid Kid Skins ſhall be dreſſed after the importation thereof, no further duties are to be paid for the ſame, by this act, upon the dreſſing, or perfect dreſſing them, or any of them, in Great-Britain.

	Lamb Skins	dreſſed in oil, the dozen	0	1	0
		tanned, the dozen	0	0	9
		dreſſed in alum and ſalt, or meal, or otherwiſe tawed, the dozen	0	0	6

And in proportion to thoſe rates for greater or leſſer numbers or quantities.

	Sheep Skins	dreſſed in oil, the dozen	0	1	6
		tanned, the dozen	0	0	9
		dreſſed in alum and ſalt, or meal, or otherwiſe tawed, the dozen	0	0	6

And in proportion to thoſe rates for greater or leſſer numbers or quantities.

ALL HIDES AND SKINS, and pieces of Hides and Skins, tanned, tawed, or dreſſed, and not herein before particularly charged

And,

ALL WARES made into manufactures of LEATHER, or any manufacture whereof the moſt valuable part ſhall be LEATHER, for every one hundred pounds of the true and real value * of the hides and ſkins, and pieces of hides and ſkins, and of the manufactures beforementioned, fifteen pounds; and ſo proportionably for a greater or leſſer quantity: to be affirmed upon the oath of the merchant or importer thereof, (*c*) without any abatement for the duties thereupon charged, by this or any former act of parliament; or for every 20s. of ſuch value — 0 3 0

PARCHMENT, the dozen	0	0	6
VELLUM, the dozen	0	1	0

And proportionally for greater or leſſer numbers or quantities.

(*c*) 9 Q. Ann. cap. 11. § 8.

* *For the method of payment of this duty on Eaſt-India goods, ſee Chap. the III.*

(*d*) Upon the duties beforementioned being paid and ſatisfied, the officer or officers of the Cuſtoms of the port or place of importation, ſhall cauſe every ſuch hide or ſkin to be marked with a proper mark or ſtamp, provided by the Commiſſioners of the Cuſtoms, to denote the payment of the duties aforeſaid. And,

(*e*) To avoid all doubts and controverſies concerning the ſeveral kinds of hides and ſkins, and pieces of hides and ſkins chargeable with the duties aforeſaid, it is declared, that by

TANNED HIDES OR SKINS, or, TANNED PIECES OF HIDES OR SKINS —	are meant only ſuch as are tanned in wooze made of the bark of trees or ſhomack, or whereof the principal ingredients are ſuch bark or ſhomack.
HIDES AND SKINS dreſſed in oil, or, PIECES OF HIDES and SKINS dreſſed in oil	are meant ſuch as are made into LEATHER in oil, or with any liquor or materials whereof the chiefeſt ingredient is oil.
TAWED HIDES OR SKINS, or, TAWED PIECES OF HIDES OR SKINS —	are meant ſuch as are dreſſed or made into LEATHER in alum and ſalt, or meal, or other ingredients properly uſed by the tawers of white leather.

And when the full duty aforeſaid ſhall be paid for any hide or ſkin, or part of any hide or ſkin, under any one of the ſaid denominations, to wit, as for tanned leather, tawed leather, or dreſſed leather, the ſame ſkin or hide, or piece of any ſkin or hide, is not to be further charged under any other of the ſaid denominations.

(*f*) Upon ſhipping for exportation into foreign parts, and alſo upon ſufficient ſecurity being firſt given to the cuſtomer or collector of the Cuſtoms at the port from whence ſuch exportation ſhall be made *(the form of which bond or ſecurity, ſee in the Appendix)* that the goods ſhall not be relanded or brought on ſhore again in any port or part of Great-Britain; and alſo (*g*) upon oath of the exporter (or ſolemn affirmation if a known quaker) before the cuſtomer or collector of ſuch port, "That all the hides or ſkins (*then exporting*) were marked with the marks "or ſtamps denoting the charging of the duties payable by the acts of the 9 Q. Ann. (cap 11.) "and the 10 Q. Ann. (cap. 26.) or either of them, and expreſſing particularly how much the "duty ſo denoted to have been charged or paid under each of the ſaid acts doth amount unto, "together with the weight of the HIDES, or CALVE SKINS:" drawback or repayment of this duty muſt be made, on a proper debenture, as follows; (*h*) although the bales or packs of ſuch hides or ſkins were not opened at the port of exportation, nor the marks or ſtamps thereon had been ſeen by the proper officers of the Cuſtoms.

	Drawback.
(*h*) HIDES and CALVE SKINS —— (*i*) SHEEP SKINS and LAMB SKINS tanned, tawed, or dreſſed —— } to all places to which drawbacks are due —	two-thirds.
THE REST ——	nothing.

For the drawback or repayment of the duty of Exciſe on Hides and Calve Skins, Sheep and Lamb Skins exported, ſee Bounties *in Chap. the III.*

Under this branch is alſo comprehended the following duties upon Cards and Dice imported, and a duty (ſince repealed) upon Rock Salt exported to Ireland, viz.

	The duty. l.	s.	d.
(*k*) FOR ALL { PLAYING CARDS imported, the pack ——	0	0	6
{ DICE imported, the pair ——	0	5	0
(*k*) { ROCK SALT, exported to Ireland, the ton ——	0	9	0

And ſo in proportion for every greater or leſſer quantity.

(*k*) But by 8 Geo. I. cap. 15. § 7. repealed with the other duties outwards, on goods of Britiſh produce, after 25 March, 1722.

(*d*) 9 Q. Ann. cap. 11. § 6.
(*e*) 9 Q. Ann. cap. 11. § 3.
(*f*) 9 Q. Ann. cap. 11. § 39, 40.
(*g*) 10 Q. Ann. cap. 26. § 4, and 5.
(*h*) { 9 Q. Ann. cap. 11. § 40. / 10 Q. Ann. cap. 26. § 4, and 5.
(*i*) 12 Q. Ann. ſtat. 2. cap. 9. § 65.
(*k*) 9 Q. Ann. cap. 23. § 39, and 44.

(*l*) The ſaid duties upon Cards and Dice to be levied and brought into the Exchequer IN ENGLAND, in ſuch manner and form, and under ſuch penalties and forfeitures, as any cuſtoms or duties on ſubſidy goods inwards are by law to be levied and brought into ſaid Exchequer.

But by 3 Edw. IV. cap. 4. Playing Cards and Dice are prohibited to be imported by any perſons to be uttered or ſold in Great-Britain upon forfeiture thereof, except made and wrought in Ireland, or taken upon the ſeas without fraud or colluſion, or come in by way of wreck; which prohibition is, by the 10 Q. Ann. cap. 19. § 167. extended to every part of the kingdom of Great-Britain.

(*l*) 9 Q. Ann. cap. 23. § 40.

N° 23. ADDITIONAL DUTY on HIDES, SKINS, PARCHMENT and VELLUM, and NEW DUTY on STARCH and HAIR POWDER, and on GILT and SILVER WIRE,

WAS granted and continued by the laws noted under N° 25 in the Chronological Table preceding.

APPROPRIATION.

This branch is, by the 3 Geo. I. cap. 7. made part of the fund called the General Fund, by that act eſtabliſhed.

(*a*) This duty is (over and above all other cuſtoms, ſubſidies, and duties) to be paid in * ready money, without diſcount, upon the importation of the goods following.

		From the firſt day of Auguſt, 1712.	Duty. l.	s.	d.
HIDES		Buffalo, Elk, Loſhee, or any other Hides dreſſed in oil, the pound averdupois; and after that rate for a greater or leſſer quantity —	0	0	3
		Ruſſia Hides, for every ſuch pound weight, &c. —	0	0	1
		All other tanned Hides, not before ſpecially charged, for every ſuch pound weight, &c. —	0	0	2
		Of Horſes, Mares, and Geldings, dreſſed in alum and ſalt, or meal, or otherwiſe tawed, the hide; and ſo after this rate for a greater or leſſer number or quantity —	0	1	0
		Of Steers, Cows, or any other Hides, of what kind ſoever (thoſe of Horſes, Mares, and Geldings, excepted) dreſſed in alum and ſalt, or meal, or otherwiſe tawed, the hide; and after that rate for a greater or leſſer number or quantity —	0	1	6
SKINS		Calve Skins, tanned, for every ſuch pound weight, &c. —	0	0	2
	Calve Skins and Kipps	dreſſed in alum and ſalt, or meal, or otherwiſe tawed, for every ſuch pound weight, &c. —	0	0	1½
	Slink Calve Skins —	dreſſed in alum and ſalt, or otherwiſe, with the hair on, for every ſuch pound weight, &c. —	0	0	1
		dreſſed in alum and ſalt, or otherwiſe, without the hair, for every ſuch pound weight, &c. —	0	0	0½
	Deer Skins	dreſſed in oil or alum, or otherwiſe, perfectly dreſſed, for every ſuch pound weight, &c. —	0	0	3
	Dog Skins —	dreſſed in alum and ſalt, or otherwiſe, without the hair, for every ſuch pound weight, &c. —	0	0	0½
	Goat Skins	commonly called CORDIVANTS, the dozen; and ſo after this rate for a greater or leſſer number or quantity —	0	4	0
		All other ſorts (NOT USUALLY CALLED CORDIVANTS) being dreſſed in oil, or with alum, ſalt, meal, or otherwiſe dreſſed, for every dozen; and ſo after this rate for a greater or leſſer number or quantity —	0	4	0

(*a*) 10 Q. Ann. cap. 26. § 1.

* *For the method of payment of this duty on Eaſt-India goods, ſee Chap. III.*

		Duty. l.	s.	d.
SKINS — Kid Skins — dreſſed or undreſſed, or not perfectly dreſſed, the dozen; and after this rate for any greater or leſſer number or quantity		0	0	6

N. B. If any of the ſaid Kid Skins ſhall be dreſſed after the importation thereof, no further duties are to be paid for the ſame, by this act, upon the dreſſing, or perfect dreſſing them, or any of them, in Great-Britain.

SKINS — Lamb Skins — dreſſed in oil, the dozen		0	1	0
tanned, the dozen		0	0	9
dreſſed in alum and ſalt, or meal, or otherwiſe tawed, the dozen		0	0	6

And ſo in proportion to thoſe rates for greater or leſſer quantities or numbers.

SKINS — Sheep Skins — dreſſed in oil, the dozen		0	1	6
tanned, the dozen		0	0	9
dreſſed in alum and ſalt, or meal, or otherwiſe tawed, the dozen		0	0	6

And ſo in proportion to thoſe rates for greater or leſſer numbers or quantities.

ALL HIDES AND SKINS, and pieces of Hides and Skins, tanned, tawed, or dreſſed, and not herein before particularly charged				
And,				
ALL WARES made into manufactures of LEATHER, or any manufacture whereof the moſt valuable part ſhall be LEATHER, for every one hundred pounds of the true and real value * of the hides and ſkins, and pieces of hides and ſkins, and of the manufactures beforementioned, fifteen pounds; and ſo proportionably for a greater or leſſer quantity: to be affirmed upon the oath of the merchant, or importer thereof, without any abatement of the duties (*b*) thereupon charged by this, or any former act of parliament, or for every 20s. of ſuch value		0	3	0
(*c*) PARCHMENT, the dozen		0	2	0
VELLUM, the dozen		0	3	0

And proportionally for greater or leſſer numbers and quantities.

(*b*) Which duties are to be aſcertained, raiſed, received, levied, recovered, and ſecured by ſuch ways, means, and methods, and by the ſame, or different, ſtamps and marks, and under ſuch penalties and forfeitures, and ſubject to proportional allowances, drawbacks, and repayments, and to ſuch rules and directions, and to ſuch methods, manner, and form, as directed for the former duty in the laſt branch, N° 22.

(*d*) Upon ſhipping for exportation therefore into foreign parts, and performing the ſeveral requiſites directed under the laſt branch, drawback or repayment of this duty muſt be allowed as follows.

	The drawback.
HIDES AND CALVE SKINS — to all places to which drawbacks are due	two-thirds.
THE REST	nothing.

From the firſt of Auguſt, 1712.

The following duty is (over and above all cuſtoms, ſubſidies, and duties already impoſed thereupon) to be paid down in ready money by the importer, without diſcount upon the entry, and before landing the ſame, viz.

	Duty. l.	s.	d.
(*e*) STARCH imported, the pound weight, conſiſting of 16 ounces averdupois	0	0	2

And after that rate for a greater or leſſer quantity.

And,

(*f*) HAIR POWDER MADE OF STARCH, or OTHER POWDER that will ſerve for the ſame uſes as Starch, the like pound weight, &c.	0	0	2

(*b*) 10 Q. Ann. cap. 26. § 4.
(*c*) 10 Q. Ann. cap. 26. § 3.
(*d*) 10 Q. Ann. cap. 26. § 4, and 5.
(*e*) 10 Q. Ann. cap. 26. § 7.
(*f*) 3 Geo. I. cap. 4. § 14.

* *For the method of payment of this duty on Eaſt-India goods, ſee Chap. III.*

(*g*) To be raiſed, levied, recovered, anſwered, paid, and brought into the Receipt of the Exchequer in ENGLAND, by ſuch rules, ways, means, and methods, and under ſuch penalties, forfeitures, and diſabilities, and with ſuch allowances, and in ſuch manner and form, as the duties upon imported Sope (granted by the act of the 10 Q. Ann. cap. 19. *(and contained in the ſucceeding branch,* N° 24.) or by any laws and ſtatutes therein referred unto are to be raiſed, levied, recovered, anſwered, and paid.

Upon due exportation, as directed for the Old Subſidy, drawback of this duty muſt be allowed as follows.

The drawback.

(*h*) STARCH, AND HAIR POWDER MADE OF STARCH, or that will ſerve the ſame uſes as Starch *(conſequently conſidered as ſuch)* ——— } nothing.

From the firſt of July, 1712.

The following duties are to be raiſed, levied, recovered, paid, and brought into the Receipt of the Exchequer in ENGLAND, by ſuch rules, ways, means, and methods, and under ſuch penalties and forfeitures, and with ſuch allowances, and in ſuch manner and form, as the duties upon imported Sope abovementioned *(contained in the ſucceeding branch,* N° 24.)

	l.	s.	d.	
(*i*) GILT WIRE, imported, the ounce troy ———	0	1	0	
SILVER WIRE, imported, the like ounce ———	0	0	9	

And proportionally for greater or leſſer quantities.

Upon exportation ——— NO PART OF THIS DUTY IS DRAWN BACK.

Note, *Under this branch was comprehended a duty on the following goods, viz.*

(*k*) From the 16th of June, 1712.

	l.	s.	d.	
COFFEE, the pound averdupois	0	1	0	*But by* 10 *Geo. I. cap.* 10. § 1. *theſe duties upon Coffee and Tea are repealed after the* 24 *June,* 1724.
TEA, From any places within the limits of the charter granted to the Eaſt-India company, the like pound ———	0	2	0	*And, By the* 11 *Geo. I. cap.* 30. § 8. *all Tea is prohibited to be imported from any place whatſoever, other than from the place of its growth, although the ſame may have been formerly exported from Great-Britain, or upon any other pretence whatſoever, under the penalty of forfeiture.*
TEA, From any other place or places, the like pound	0	5	0	

And proportionally for greater or leſſer quantities.

	l.	s.	d.	
DRUGS, of what kind ſoever, (Dying Drugs imported from any foreign parts, and Turpentine imported from the Britiſh plantations, excepted) for every one hundred pounds of the groſs valuations in the Book of Rates of 12 Car. II. (cap. 4.) *(in the firſt column of rates in Chap. II.)* if there rated, the ſum of twenty pounds, without any abatement in reſpect of the clauſe therein contained for Drugs imported in Britiſh-built ſhipping; and if not there rated, then according to their reſpective values, to be aſcertained by oath of the merchant, or importer, as really worth to be ſold at the port of importation, without any abatement for the duties thereupon charged by this, or any former act;	0	4	0	*But by* 11 *Geo. I. cap.* 7. § 9. *repealed after* 25 *March,* 1725.
Excepting				
SUCH UNRATED DRUGS as ſhall be imported from any places within the limits of the charter of the Eaſt-India company, which are to pay upon their value by ſale at the candle, in the ſame manner, and with ſuch allowances, as are preſcribed by law for the payment of the other duties on Unrated goods brought from ſaid places, being for every 20s. of ſuch rate ———				

(*g*) 10 Q. Ann. cap, 26. § 8.
3 Geo. I. cap. 4. § 14.
(*h*) 23 Geo. II. cap. 21. § 36.
(*i*) 10 Q. Ann. cap. 26. § 46, and 47.
(*k*) 10 Q. Ann. cap. 26. § 32, 33, 40, 41.

N° 24. Duty on Sope, Paper, Mill-Boards, Paste-Boards, and Scale-Boards; and on Linens, chequered, ſtriped, printed, painted, ſtained, or dyed,

Was granted and continued by the laws noted under N° 24 in the Chronological Table preceding.

APPROPRIATION.

This branch (in like manner as the duty upon Hides and Skins, &c. and the additional duty upon Hides and Skins, &c.) is, by the 3 Geo. I. cap. 7. made part of the fund called the General Fund, by that act eſtabliſhed.

This duty (*a*) is (over and above all cuſtoms, ſubſidies, and duties already impoſed thereupon) to be paid down by the importer, in ready money, without diſcount, and before the landing, delivering, or taking the goods out of the veſſel importing the ſame, viz.

	Duty. l.	s.	d.
From the 10th day of June, 1712.			
Sope, the pound weight, conſiſting of 16 ounces averdupois	0	0	2

And after that rate for a greater or leſſer quantity.

To be aſcertained, ſecured, raiſed, levied, recovered, and anſwered by ſuch rules, ways, means, and methods, and under ſuch penalties and forfeitures, and in ſuch manner and form, as the preſent duties upon Sope imported, or any of them are by law to be aſcertained, levied, and raiſed. Such of the ſaid duties ariſing in England, to be under the management of the Commiſſioners and Officers there; and ſuch as ariſe in Scotland, to be under the management of the Commiſſioners and Officers of the Cuſtoms in that part of the united kingdom: and to be paid (the neceſſary charges of raiſing and accounting for the ſame excepted) into the Receipt of the Exchequer in England, diſtinctly and apart from all other branches in the public Revenues.

By this act of 10 Q. Ann. cap. 19. § 32. there is alſo impoſed a duty upon all Paper of what kind ſoever, and upon all Paste-boards, Mill-boards, and Scale-boards imported; which duty (*b*) is to be ſatisfied and paid in ready money upon the entry, and before the landing or taking thereof out of the veſſel importing the ſame, and is as follows.

Paper, uſually known by the name of

		Duty. l.	s.	d.
	From the 24th day of June, 1712.			
1	Atlas — Fine, the ream, containing 20 quires, (*c*) and each quire 24 ſheets	0	16	0
	Atlas — Ordinary, the like ream	0	8	0
2	Bastard, or Double Copy, the like ream	0	2	0
3	Blue Royal, the like ream	0	2	0
4	Cartridge, the like ream	0	1	6
5	Chancery Double, the like ream	0	2	0
6	Crown — Genoa crown — Fine, the like ream	0	1	6
	Crown — Genoa crown — Second, the like ream	0	1	0
	Crown — German crown, the like ream	0	1	0
7	Demy — Fine, the like ream	0	4	0
	Demy — Second, the like ream	0	2	6
	Demy — Printing, the like ream	0	1	8
	Demy — Genoa demy — Fine, the like ream	0	2	0
	Demy — Genoa demy — Second, the like ream	0	1	6
	Demy — German demy, the like ream	0	1	6
8	Elephant — Fine, the like ream	0	8	0
	Elephant — Ordinary, the like ream	0	3	3
9	Fools cap — Fine, the like ream	0	2	6
	Fools cap — Second, the like ream	0	2	0
	Fools cap — Genoa fools cap, fine, the like ream	0	1	6
	Fools cap — Genoa fools cap, ſecond, the like ream	0	1	0
	Fools cap — German fools cap, the like ream	0	1	0

(*a*) 10 Q. Ann. cap. 19. § 1, 2, 3, and 4.
(*b*) 10 Q. Ann. cap. 19. § 35.
(*c*) 10 Q. Ann. cap. 19. § 40.

			Duty. l.	s.	d.
Paper, usually known by the name of	10	Imperial, fine, the like ream	0	16	0
	11	Lombard German, the like ream	0	1	0
	12	Medium — Fine, the like ream	0	6	0
		Medium — Genoa medium, the like ream	0	2	6
	13	Painted Paper, the like ream	0	8	0
	14	Post, fine large poſt, the like ream	0	2	6
	15	Pot — Superfine pot, the like ream	0	2	0
		Pot — Second fine pot, the like ream	0	1	6
	16	Royal — Fine, the like ream	0	8	0
		Royal — Holland royal — Fine, the like ream	0	3	3
		Royal — Holland royal — Second fine, the like ream	0	2	0
		Royal — Genoa royal, the like ream	0	3	3
		Royal — Super-royal fine, the like ream	0	12	0
		All other sorts, White or Brown, or of any colour or kind whatſoever, not before particularly charged, for every one hundred pounds of the true and real value of the ſame, to be aſcertained on the oath of the merchant, or importer, according to the real worth thereof, as to be ſold at the port of importation; without any abatement for the duties thereupon charged by this or any former acts, 20l. or for every 20s. of ſuch value	0	4	0

And after the ſaid rates for any greater or leſſer quantities.

But regard is now to be had to the Rates fixed by the Additional Book of Rates, and not to this value, as ſtated below.

Mill-boards, Paſte-boards, Scale-boards	the hundred weight	0	5 0

To be aſcertained (*d*) ſecured, raiſed, levied, recovered, and anſwered by ſuch rules, ways, means and methods, and under ſuch penalties and forfeitures, and in ſuch manner and form, as the duties ſubſiſting at the time theſe were impoſed on the ſame commodities, or any of them, are to be aſcertained, ſecured, raiſed, levied, recovered, and anſwered.

But by 11 Geo. I. cap. 7. § 4. the above clauſe impoſing 20 per centum duty *ad valorem* on the paper therein mentioned was, from and after the 24 day of March, 1725, repealed, ſo far as the ſame related to the levying it, according to the valuation upon oath of the merchant, or importer; and inſtead thereof, the ſaid duty was directed to be levied and paid according to the reſpective rates and values for and upon the ſeveral kinds and ſorts of paper *(before unrated, but)* then rated and expreſſed in the Additional Book of Rates, granted and eſtabliſhed by that act; ſo that in lieu of the ſaid *ad valorem* duty, by the act of 10 Q. Ann. cap. 19. the following duties are payable to this branch, being 20 per centum upon the rates fixed by the 11 Geo. I. cap. 7. on the ſeveral ſpecies of Paper, as herein aftermentioned.

			Rates. l.	s.	d.	Duty. l.	s.	d.
Paper, vocat.	1	Blue Paper for ſugar-bakers, the ſingle ream	0	5	10	0	1	2
	2	Brown Paper, the bundle, containing 40 quires	0	3	4	0	0	8
	3	Brown cap, the ream	0	5	0	0	1	0
	4	Imperial, ſecond writing, the ream	2	15	0	0	11	0
	5	Medium, ſecond writing, the ream	1	0	0	0	4	0
	6	Printing crown — Fine, the ream	0	5	0	0	1	0
		Printing crown — Second ordinary, the ream	0	3	9	0	0	9
	7	Printing fools cap — Fine, the ream	0	5	0	0	1	0
		Printing fools cap — Second ordinary, the ream	0	3	9	0	0	9
	8	Post, ſmall poſt, the ream	0	7	6	0	1	6
	9	Pot — Genoa pot — Fine, the ream	0	3	9	0	0	9
		Pot — Genoa pot — Second, the ream	0	3	9	0	0	9
		Pot — Ordinary pot, the ream	0	3	9	0	0	9
	10	Royal ordinary, the ream	0	5	0	0	1	0
	11	Second writing royal, the ream	1	7	6	0	5	6
	12	Second writing super-royal, the ream	2	0	0	0	8	0

(*d*) 9 Q. Ann. cap. 19. § 36.

By 13 Geo. III. cap. 67. the following ADDITIONAL DUTY is laid on PAPER PRINTED, PAINTED, or STAINED in foreign parts, imported after the 1 of Auguſt, 1773; except ſuch as is printed, painted, or ſtained in the EAST-INDIES, and imported from thence by the Eaſt-India company, or perſons licenſed by them.

	The duty.
* For every yard ſquare of ſuch PAPER	£ 0 0 1

And in that proportion for any greater or leſſer quantity.

To be raiſed, levied, recovered, paid and applied in the ſame manner, and to the ſame uſes and purpoſes as the new duties impoſed by the act of the 10 of Q. Ann. cap. 19. upon painted Paper imported, ſtated in the two pages preceding, are applied and appropriated.

By the 5th ſection of 11 Geo. I. cap. 7. it is declared and directed, that if any new fabrick, or ſorts, or kinds of paper, ſhall be imported, which are not particularly valued or rated in the Book of Rates of 12 Car. II. or in the Book of Rates of 11 Geo. I. or in any act or acts of parliament, ſuch Paper ſhall pay the ſeveral and reſpective duties that are charged thereon, according to the values and rates of thoſe ſorts or kinds of Paper which are neareſt above in ſize and goodneſs to the ſeveral ſorts or kinds of Paper valued or rated in the ſaid reſpective Books of Rates, or by that act, or any former act or acts of parliament, without any diſtinctions of country or place from whence the ſame ſhall be imported.

There is alſo a duty of 15 per cent. impoſed, by the 10 Q. Ann. cap. 19. § 66. upon all Linens printed, painted, ſtained, or dyed after the manufacture, or in the thread, or yarn before the manufacture, in any foreign parts, and imported or brought into Great-Britain, which may lawfully be uſed or worn there, (over and above all other cuſtoms, ſubſidies, and duties payable for the ſame) which duty is to be raiſed, levied, and collected, in the ſame manner and form, and by ſuch rules, ways, means and methods, and under ſuch penalties and forfeitures, as the aforementioned duties upon imported Paper are, by the ſaid act, to be managed, aſcertained, paid, ſecured, raiſed, levied, and brought in; which duty is as follows.

	Duty.
(e) LINENS CHEQUERED and STRIPED, And, ALL LINENS PRINTED, PAINTED, STAINED, or DYED after the manufacture, or in the thread or yarn before the manufacture, in foreign parts, and which may be lawfully uſed or worn in Great-Britain; Except (f) All LAWNS, and ſtriped or chequered LINENS, being all white, and NECKCLOTHS ſtriped at the end only, and alſo BARRAS, or PACKING CANVAS, and BUCKRAMS	For every one hundred pounds of the true and real value thereof, to be aſcertained on the oath of the merchant or importer, as to be ſold at the port of importation, without any abatement for the duties to be thereupon charged by this or any former act, 15 l. or for every 20s. of ſuch value
	l. s. d.
	0 3 0

(g) Upon payment of the aforeſaid duties, and landing the ſaid Linen, the officers of the Cuſtoms at the port of importation, are to cauſe every piece, parcel, or remnant thereof, to be marked or ſtamped with a diſtinct ſeal or mark, to denote the payment of the duties for the ſame.

(h) Upon due exportation, as directed for the Old Subſidy, &c. and alſo upon ſufficient ſecurity being given before the ſhipping thereof *(the form of which bond or ſecurity ſee in the Appendix)* that the particular quantities ſo intended to be exported, ſhall be ſhipped and exported, and not relanded, or brought again into any part of Great-Britain, this duty is to be DRAWN BACK, or REPAID, for ſuch of the ſaid goods ſo exported by way of merchandize, as follows.

	The drawback.
(i) PAPER (k) SOPE	nothing.
(h) ALL THE REST	all.

And, (l) moreover, for ſuch quantities of Paper as ſhall be uſed in the printing any books in the Latin, Greek, Oriental, or Northern languages, within the two univerſities of Oxford or Cambridge, or either of them, by permiſſion of the Vice-chancellors reſpectively; or within the univerſities of Scotland, or any of them, by permiſſion of the Principal of the ſame, and for

(e) 10 Q. Ann. cap. 19. § 66.
(f) 12 Q. Ann. ſtat. 2. cap. 19. § 1.
(g) 10 Q. Ann. cap. 19. § 68.
(h) 10 Q. Ann. cap. 19. § 57, 59, 94.
(i) 10 Geo. II. cap. 27. § 4.
(k) 23 Geo. II. cap. 21. § 36.
(l) 10 Q. Ann. cap. 19. § 63, and 64.

* *13 Geo. III. cap. 67. impoſes 1½ d. per yard ſquare, 1 d. of which is charged here, and ½ to the next branch.*

which the duty granted by this act hath been paid; the same may be drawn back and repaid, upon a certificate in writing by the Vice-chancellors or Principal of such respective university, that oath hath been made before him by the chief manager of the press, of the kinds and quantities of the Paper so used, to the Commissioners of the Treasury, who are to cause an order to be made out and issued, for repayment of this duty.

Note, *Under this title was comprehended a duty on* Books, Prints, *and* Maps, *after the rate of* 30 *per cent. according to the true and real value or worth thereof, to be sold at the port of importation, upon the oath of the importer; but the said duty was, by the* 12 *Q. Ann. stat.* 2. *cap.* 5. § 1. *repealed after the* 24*th day of June,* 1714.

N° 25. Additional Duty on Sope, Paper, Mill-Boards, Paste-Boards, and Scale-Boards; and on Linens chequered, striped, printed, painted, stained, or dyed; and upon Starch and Hair-Powder imported,

WAS granted and continued by the laws noted under N° 27 in the Chronological Table preceding.

APPROPRIATION.

By 6 Geo. I. cap. 4. this duty (together with the duty arising by branch N° 46 on Coals exported) is appropriated to the increased and additional fund of the South-Sea company, for payment of so much of the lottery orders 1714, as were subscribed into the capital of the said company. And,

By 2 Geo. II. cap. 3. § 1, and 2. from the 24 June, 1729, after reserving sufficient to satisfy the annuity on the lottery orders abovementioned, and the additional allowances for charges of management, the surplus is appropriated for payment of the interest of 1,250,000l. advanced by the governor and company of the Bank of England.

(*a*) This branch is (over and above all other former customs, subsidies, and duties) to be paid down by the importer in ready money, without discount, upon entry, and before landing the goods following.

	The duty.
(*a*) Sope, the pound weight, consisting of 16 ounces averdupois	£ 0 0 1

And after that rate for a greater or lesser quantity.

(*b*) Paper; Mill-boards; Paste-boards; Scale-boards; Paper, printed, painted, &c. as described by 13 Geo. III. cap. 67.	A moiety, or half of the duty contained in the last Branch, viz. N° 24. upon each of these articles respectively.
(*c*) Linens chequered and striped, And, All Linens printed, painted, stained, or dyed after the manufacture, or in the thread or yarn before the manufacture, in foreign parts, and which may be lawfully used or worn in Great-Britain. Except Barras, Buckrams, Canvas, Lawns, and Silesia Neckcloths	For every one hundred pounds of the true and real value thereof, to be ascertained on the oath of the merchant or importer, as to be sold at the port of importation, without any abatement for the duties to be thereupon charged by this or any former act, 15l. or for every 20s. of such value — l. s. d. 0 3 0
(*d*) Starch, the pound weight, consisting of 16 ounces averdupois	0 0 2

And after that rate for a greater or lesser quantity.

(*e*) To be raised, levied, ascertained, secured, collected, answered and paid, by such ways, means, and methods, and under such penalties and forfeitures, and with the like allowances and drawbacks, and in such manner and form respectively, as the former duties charged on the same commodities in the two last Branches, viz. N° 23 and 24.

(*a*) 12 Q. Ann. stat. 2. cap. 9. § 1.
(*b*) 12 Q. Ann. stat. 2. cap. 9. § 2, and 3. 11 Geo. I. cap. 7. § 4.
(*c*) 12 Q. Ann. stat. 2. cap. 9. § 5.
(*d*) 12 Q. Ann. stat. 2. cap. 9. § 7.
(*e*) 12 Q. Ann. stat. 2. cap. 9. § 12, 14. 10 Geo. II. cap. 27. § 4.

N° 26. DUTY on COALS (except Charcoals made of Wood) imported from any part beyond the ſea; and on COALS brought by SEA from any port or place within Great-Britain, to any other port or place in ſaid kingdom; and on all CULM WHATSOEVER; and on CYNDERS made of PIT-COAL brought into Great-Britain, or ſhipped at one port or place, and carried to any other within the ſame,

WAS granted and continued by the laws noted under N° 16 in the Chronological Table preceding.

APPROPRIATION.

This duty was granted for raiſing an annual fund of 135,000l. for and towards anſwering or paying the annuities upon 1,500,000l. to be raiſed for carrying on the war; and if ſuch fund was deficient within any one year, that deficiency to be made good out of the next aid to be granted by parliament, and by 5 Geo. I. cap. 19. and 6 Geo. I. cap. 4. appropriated towards payment of the lottery annuities 1710 ſubſcribed into the capital of the South-Sea company, and the ſurplus to the Aggregate Fund.

(*a*) This branch is (over and above all other former duties) to be paid upon Coals, Culm, and Cynders, as hereafter mentioned; and the duties thereby ariſing, are to be under the management and government of the reſpective Commiſſioners of the Cuſtoms for that part of Great-Britain wherein they ſhall ariſe, who are to cauſe the ſame to be levied, raiſed, collected, and paid to the Receiver-general of the Cuſtoms, to be by him paid (the neceſſary charges of receiving, levying, managing, paying and accounting for the ſame excepted) into the Receipt of the Exchequer in ENGLAND, diſtinct and apart from all other branches of the public Revenue.

(*b*) This duty is to be anſwered, at the port of diſcharge, to the Collector, or perſon appointed by his Majeſty, his heirs, or ſucceſſors, or by the ſaid Commiſſioners of the Cuſtoms for the time being, or any four or more of them, under their hands and ſeals, before bulk of the veſſel bringing them in be broken, or any of the goods be unladen, meaſured, weighed, or unſhipped to be laid on land, under the penalty of forfeiture of the ſaid goods, and alſo of the veſſel, her guns, tackle, furniture, and ammunition; which duty is as follows.

FOR ALL COALS, except Charcoals made of Wood			Groſs duty. l.	s.	d.
Imported from any part beyond ſea	In caſe they are ſuch as are moſt uſually ſold by weight	the ton, conſiſting of 20 hundred wt. each hundred conſiſting of 112 pounds weight of averdupois; to be paid at the reſpective ports and places of importation or landing by the importer thereof	0	3	0
	In caſe they are moſt uſually ſold by the chalder, or by any other meaſure whatſoever reducible to the chalder	the chalder, conſiſting of 36 buſhels Wincheſter meaſure, to be paid as aforeſaid	0	4	6
And after the above rates for any greater or leſſer quantity ſo imported or brought in from any foreign parts.					
Brought by ſea from any port or place in Great-Britain to any other port or place within the ſame	In caſe they are ſuch as are moſt uſually ſold by weight	the ton weight, as above deſcribed, to be paid, as aforeſaid, by the maſter or owner of the veſſel or of the coals	0	2	0
	In caſe they are moſt uſually ſold by the chalder, or by any other meaſure whatſoever reducible to the chalder	the chalder, as above deſcribed, to be paid as aforeſaid, by the maſter or owner of the veſſel or of the coals	0	3	0
And after the above rates for any greater or leſſer quantity ſo brought by ſea as aforeſaid.					

(*a*) 8 Q. Ann. cap. 4. § 1, 2, 3, 4.

(*b*) 9 and 10 Will. III. cap. 13. § 8.
4 Q. Ann. cap. 6. § 4, and 5.
8 Q. Ann. cap. 4. § 2, 3.

		Groſs duty. l. s. d.
For all Culm whatſoever * —	Brought into Great-Britain, or Water-born, in order to be ſhipped within Great-Britain, and which ſhall be ſo ſhipped and carried to any other port or place within the ſame ——	the chalder, as above deſcribed, to be paid at the reſpective ports and places of importation or landing, by the reſpective perſons laſt mentioned —— 0 0 7 3/10

And after this rate for any greater or leſſer quantity ſo brought or carried.

For all Cynders made of Pit-coal ——	Brought into Great-Britain, or Water-born, in order to be ſhipped within Great-Britain, and which ſhall be ſo ſhipped and carried to any other port or place within the ſame ——	the chalder, as above deſcribed, to be paid at the reſpective ports and places of importation or landing, by the reſpective perſons laſt mentioned —— 0 3 0

And after this rate for any greater or leſſer quantity ſo brought or carried.

(*c*) But with reſpect to Coals, Culm, or Cynders, carried from the bridge of Sterling, which is on the Firth of Forth, to the town of Dunbar *(in North-Britain)* or to any part betwixt them; or from (*d*) Ellen-Foot to Bank-End in the county of Cumberland *(in South-Britain)* or from any creek or place to any other creek or place between Ellen-Foot and Bank-End aforeſaid, the ſame are declared not to be liable to the aforementioned duties, by reaſon of ſuch carriage.

	Diſcount.
(*e*) For payment of the aforeſaid duty, there ſhall be allowed to every maſter or owner three months time, good and ſufficient ſecurity being given for the ſame, ſuch as the Collector, or other chief officer of the port or place where the goods ſhall be imported, or brought by ſea, as aforeſaid, ſhall approve of, *(the form of which bond or ſecurity ſee in the Appendix)* or if ſuch maſter or owner ſhall, for the ſame, pay preſent money, there ſhall be allowed him after the rate of ten pounds per centum per annum for ſuch prompt payment; which, for the ſaid three months, is ——	2 1/2 per cent.

It may be here not improper to obſerve, that though perhaps under a ſtrict conſtruction of the words of the ſtatute above referred to, the allowance of diſcount cannot be demanded by any maſter or owner making entry of coals, &c. unleſs he pay preſent money for this duty, yet it is the practice in London to allow it in all caſes where the ſhip is diſcharged within ſixteen working days *(viz. excluſive of Sundays and holidays)* after the date of the warrant granted to land; but in the other ports in England, ſuch limitation of time is different, ſome having ſix, others ten, and others fourteen days, allowed by order of the Board of Cuſtoms, according to the different ſituations and conveniencies of the ports; ſo that the paying down the money within the days ſo reſpectively allowed at ſuch ports, either upon a bond given, or a depoſit taken, by way of ſecurity (at the time the warrant for delivery iſſues) is held to be a ſufficient prompt payment to this duty to intitule to diſcount †.

At ſome of the ſaid ports alſo, it was uſual to claim certain quantities of Coals duty-free, under pretence of a preſcriptive right to the mayor of the corporation ſo claiming, which quantities were regulated according to the ſize of the ſhip: thus, for veſſels having one top, 10 buſhels; two tops, 20 buſhels; and no top on the maſt, 5 buſhels were demanded: but theſe claims were, on mature conſideration, diſallowed, and the officers at the ſeveral ports directed to inſiſt on the duties for all coals, and as well for thoſe claimed, as for any others.

(*f*) If any of the goods for which the duties beforementioned have been once paid or ſecured

---

(*c*) 8 Q. Ann. cap. 4. § 39.
(*d*) 8 Geo. I. cap. 14. § 14.
(*e*) 9 and 10 Will III. cap. 13. § 12.
10 and 11 Will. III. cap. 21. § 28.
8 Q. Ann. cap. 4. § 3.
(*f*) 9 and 10 Will. III. cap. 13. § 12.

* *Culm is practically underſtood to be of the produce of South-Wales only, where there are large pits of it, and from whence great quantities are ſhipped, to be uſed in the burning or calcining of lime, and for other purpoſes. Its price at ſaid pits, is not above one-third of the price of Coals.*

† *In the year 1747, the King's Attorney-general gave his opinion that the bond might be proſecuted, and the penalty ſued for, although the ſhip's delivery was not compleated, on the expiration of three months.*

at the importation or landing thereof, ſhall be carried to any other place of this kingdom, no further duty to this branch ſhall be paid or demanded for the ſame.

And,

Drawback.

Upon due exportation, or carrying the ſame to any parts beyond the ſeas, repayment of this duty is to be wholly granted, or an allowance made out of the over-ſea duties — all.

Alſo,

(*g*) Upon all Coals uſed for melting copper and tin ores within the counties of CORNWALL and DEVON, and (*h*) upon ſuch as ſhall be uſed in fire-engines for the draining water out of the mines of tin and copper within the ſaid county of CORNWALL, upon due proof by oath before the Collector, that ſuch Coals have been ſo uſed and applied, repayment or drawback ſhall be made of all the duties, by the Collector, to ſuch perſon ſo making proof — all.

Out of the aforeſaid duties on Coals, Culm, and Cynders, granted under this Branch, and thoſe granted under the next Branch N° 27, there is a Poundage allowed to the officers at the ſeveral ports in South-Britain by way of ſalary for collecting and accounting for the ſame, which is as follows.

Upon the whole Receipt of the Year, from Chriſtmas to Chriſtmas —

To the Collector —
- Two pounds per centum for the firſt 1000l. received.
- And,
- Two-thirds per centum, or 13s. 4d. for every 100l. received after the firſt 1000l.

To the Comptroller
- One pound per centum for the firſt 1000l. received.
- And,
- One-third per centum, or 6s. 8d. for every 100l. received after the firſt 1000l.

Which ſums are applied in proportion to each of the ſaid Branches, $\frac{1}{5}$ths being placed to this, and $\frac{2}{5}$ths to Branch N° 28, in the quarterly account of ſalaries paid; and in the ſame proportion the allowances made to the coal-meters for metage *, and all other charges by way of incidents, are placed and brought to account.

(*g*) 9 Q. Ann. cap. 6. § 54. | (*h*) 14 Geo. II. cap. 41. § 3.

* *N. B. The uſual allowances are, to the Crown's ſworn meters, two-pence a chalder; and to the Corporation meters where employed, one penny a chalder.*

N° 27. ADDITIONAL DUTY on COALS (except Charcoals made of Wood) imported from any part beyond the ſea; and on COALS brought by SEA from any port or place within Great-Britain, to any other port or place in ſaid kingdom; and on all CULM WHATSOEVER; and on CYNDERS made of PIT-COAL brought into Great-Britain, or ſhipped at one port or place, and carried to any other within the ſame,

WAS granted and continued by the laws noted under N° 19 in the Chronological Table preceding.

APPROPRIATION.

This duty (in like manner as the Duty on Hides, Skins, &c. Additional Duty on Hides, Skins, &c. and Duty on Sope, Paper, &c.) is, by the 3 Geo. I. cap. 7. made part of the General Fund, by that act eſtabliſhed; and is (*a*) (over and above all other former duties) to be paid for the following goods.

(*a*) 9 Q. Ann. cap. 6. § 8.

			Groſs duty. l.	s.	d.
For all Coals, except Charcoals made of Wood	Imported from any part beyond ſea —	In caſe they are ſuch as are moſt uſually ſold by weight —	the ton, conſiſting of 20 hundred wt. each hundred conſiſting of 112 pounds weight of averdupois, to be paid at the reſpective ports and places of importation or landing by the importer thereof —	0	2	0
		In caſe they are moſt uſually ſold by the chalder, or by any other meaſure whatſoever reducible to the chalder	the chalder, conſiſting of 36 buſhels Wincheſter meaſure, to be paid as aforeſaid —	0	3	0
	And after the above rates for any greater or leſſer quantity ſo imported or brought in from any foreign parts.					
	Brought by ſea from any port or place in Great-Britain to any other port or place within the ſame —	In caſe they are ſuch as are moſt uſually ſold by weight —	the ton weight, as above deſcribed, to be paid, as aforeſaid, by the maſter or owner of the veſſel or of the coals	0	1	4
		In caſe they are moſt uſually ſold by the chalder, or by any other meaſure whatſoever reducible to the chalder	the chalder, as above deſcribed, to be paid, as aforeſaid, by the maſter or owner of the veſſel or of the coals —	0	2	6
	And after the above rates for any greater or leſſer quantity ſo brought by ſea as aforeſaid.					
For all Culm whatſoever —	Brought into Great-Britain or Water-born, in order to be ſhipped within Great-Britain, and which ſhall be ſo ſhipped and carried to any other port or place within the ſame —		the chalder, as above deſcribed, to be paid at the reſpective ports and places of importation or landing, by the reſpective perſons laſt mentioned —	0	0	$4\frac{8}{10}$
	And after this rate for any greater or leſſer quantity ſo brought or carried.					
For all Cynders made of Pit-coal —	Brought into Great-Britain, or Water-born, in order to be ſhipped within Great-Britain, and which ſhall be ſo ſhipped and carried to any port or place within the ſame —		the chalder, as above deſcribed, to be charged at the reſpective ports and places of importation or landing, by the reſpective perſons laſt mentioned —	0	2	6
	And after this rate for any greater or leſſer quantity ſo brought or carried.					

(*b*) But with reſpect to Coals, Culm, or Cynders, carried from the bridge of STERLING, which is on the Firth of Forth, to the town of DUNBAR *(in North-Britain)* or to REDHEAD, or to any part betwixt them, or from (*c*) ELLEN-FOOT to BANK-END in the county of Cumberland *(in South-Britain)* or from any creek or place to any other creek or place between ELLEN-FOOT and BANK-END aforeſaid, the ſame are declared not to be liable to the aforementioned duties, by reaſon of ſuch carriage.

This duty (*d*) is to be raiſed, levied, collected, and recovered in ſuch manner and form, and under ſuch allowances and repayments, and ſubject to ſuch penalties, forfeitures, and diſabilities, and according to ſuch rules, methods, and directions as are laid down and preſcribed for the former duties contained under the laſt Branch, N° 26.

(*b*) 9 Q. Ann. cap. 6. § 10.
(*c*) 8 Geo. I. cap. 14. § 14.
(*d*) 9 Q. Ann. cap. 6. § 8, 9, 17.

N° 28. DUTY on CANDLES

WAS granted and continued by the laws noted under N° 18 in the Chronological Table preceding.

APPROPRIATION.

This branch (in like manner as the Impoſt on Wines and Vinegar, Impoſt 1690, Impoſt 1692, and Duty on Whale-fins) is, by 9 Q. Ann. cap. 21. 1 Geo. I. cap. 21. and 3 Geo. I. cap. 9. made part of a fund for payment of the annuity on 10,000,000l. the original and increaſed capital of the South-Sea company, and 8000l. per annum allowed the ſaid company for charges of management.

(*a*) This duty upon Candles is (over and above all cuſtoms, ſubſidies, and other duties already impoſed thereupon) to be raiſed, levied, collected, and paid in ready money *, without diſcount, and before landing or putting the ſame on ſhore, and is to be aſcertained, ſecured, raiſed, levied, recovered, and anſwered by ſuch rules, ways, means, and methods, and under ſuch penalties and forfeitures, and in ſuch manner and form, as the other duties upon Candles imported are to be aſcertained, ſecured, raiſed, levied, recovered, or anſwered; which duty is as follows.

		The duty. l.	s.	d.
FOR ALL CANDLES MADE OF WAX, or uſually called, or ſold for Wax Candles (notwithſtanding the mixture of any other ingredients therewith)	the pound weight averdupois	0	0	4
FOR ALL CANDLES MADE OF TALLOW, And, OTHER CANDLES WHATSOEVER, except Wax Candles as above charged	the like pound	0	0	0½

And after the above rates for any greater or leſſer quantity, to be paid by the importer at the port or place of importation.

(*b*) This duty upon Candles imported into England, is to be under the management of the Commiſſioners and Officers of the Cuſtoms there; and upon ſuch as are imported into Scotland, to be under the management of the Commiſſioners and Officers of the Cuſtoms in that part of the united kingdom: and to be paid (the neceſſary charges of raiſing and accounting for the ſame excepted) into the Receipt of the Exchequer in ENGLAND, diſtinctly and apart from all other branches of the public Revenue.

(*c*) But no Candles may be imported in any package leſs than 224 lb neat weight, under the penalty of forfeiture.

Upon exportation ——— This duty is (*c*) NOT DRAWN BACK.

(*a*) 8 Q. Ann. cap. 9. § 1, 2, 3.
(*b*) 8 Q. Ann. cap. 9. § 4.
(*c*) 23 Geo. II. cap. 21. § 27, and 36.

* *For the method of payment of this duty on Eaſt-India goods, ſee Chap. III.*

N° 29. ADDITIONAL DUTY ON CANDLES

WAS granted and continued by the laws noted under N° 20 in the Chronological Table preceding.

APPROPRIATION.

(*a*) This branch (in like manner as the Duty on Hides, Skins, &c. Additional Duty on Hides, Skins, &c. Duty on Sope, Paper, &c. and Additional Duty on Coals, &c.) is, by the 3 Geo. I. cap. 7. made part of the General Fund by that act eſtabliſhed, and is (over and above all cuſtoms, ſubſidies, and other duties already impoſed thereupon) a further duty, to be paid by the importer, in ready money, without † diſcount, upon importation of the goods following.

		The duty. l.	s.	d.
FOR ALL CANDLES MADE OF WAX, or uſually called, or ſold for Wax Candles (notwithſtanding the mixture of any other ingredients therewith	the pound weight averdupois	0	0	4
FOR ALL CANDLES MADE OF TALLOW, And, OTHER CANDLES WHATSOEVER	the like pound	0	0	0½

And after the above rates for any greater or leſſer quantity.

(*a*) 9 Q. Ann. cap. 6. § 11.

† *For the method of payment of this duty on Eaſt-India goods, ſee Chap. III.*

(*b*) To be raiſed, received, levied, recovered, and ſecured by ſuch ways and means, and under ſuch penalties and forfeitures, and ſubject to ſuch allowances, drawbacks, rules, and directions, and in ſuch methods, manner, and form, as are laid down and preſcribed for the former duties contained under the laſt Branch, N° 28.

Upon exportation ——— This duty is (*c*) NOT DRAWN BACK.

(*b*) 9 Q. Ann. cap. 6. § 11, 12, 17. | (*c*) 23 Geo. II. cap. 21. § 27, and 36.

N° 30. DUTY on COALS and CULM for building CHURCHES, &c.

WAS granted and continued by the ſeveral laws noted under N° 23 in the Chronological Table preceding.

APPROPRIATION.

This duty was, by the 9 Q. Ann. cap. 22. which at firſt impoſed it, directed to be brought and paid, from time to time, (the neceſſary charges of raiſing, managing, and accounting for the ſame always excepted) into the Receipt of the Exchequer, to be appropriated, iſſued, applied, and diſpoſed for the building of fifty new Churches of ſtone and other proper materials, with towers or ſteeples to each of them, whereof one to be erected in the pariſh of Eaſt Greenwich in the county of Kent; and for purchaſing of ſites of churches and church-yards, and burying places in or near the cities of LONDON and WESTMINSTER, or the ſuburbs thereof; and for making ſuch chapels, churches, as are already built, and capable thereof, pariſh churches; and for purchaſing houſes for the habitations of the miniſters of the ſaid churches; and for applying the ſum of 4000l. per annum out of the ſaid duty, towards the repairing and finiſhing the collegiate church of Saint Peter, Weſtminſter, and the chapels of the ſame; and alſo for applying the ſum of 6000l. per annum out of the ſaid duty towards the finiſhing Greenwich hoſpital, and the chapel thereunto belonging. But,

By the 1 Geo. II. ſtat. 2. cap. 8. § 1, 2, and 3. this duty is, from and after the 24 of June, 1728, appropriated to raiſe a fund of 70,000l. per annum for payment of the intereſt of 1,750,000l. advanced by the governor and company of the Bank of England, after the rate of four pounds per centum per annum; and is (over and beſide all other impoſitions and duties) to be paid upon the goods following.

		l.	s.	d.
(*a*) FOR ALL SORTS OF COALS AND CULM imported and brought into the port of the city of LONDON, or the river of THAMES, within the liberty of the ſaid city, upon the ſame river —	Such as are uſually ſold by the chalder, for every chalder, containing 36 buſhels Winchester meaſure ———	0	3	0
	Such as are ſold by the ton, for every ton, containing 20 hundred weight ———	0	3	0

(*a*) To be raiſed, levied, collected, and paid in the ſame manner, method, and form, and at ſuch places, and by ſuch rules, ways, and means, and under ſuch penalties and forfeitures, as are mentioned, expreſſed, or referred unto, in, and by any act, law, or ſtatute in force for raiſing, levying, collecting, or anſwering any other duty payable for or upon any Coals or Culm imported or brought coaſtwiſe into the port of London.

Therefore for entries, bonds, and other regulations, ſee Branch N° 26.

(*b*) But any quantity of Coals may be brought into the port of London from Newcaſtle upon Tyne, or any other place, free of this duty, not exceeding one hundred chalders by the year, for the only uſe and ſervice of the Royal Hoſpital at Chelſea.

Upon exportation, this duty is ——— NOT DRAWN BACK.

(*a*) 9 Q. Ann. cap. 22. § 1. | (*b*) 9 Q. Ann. cap. 22. § 8.

N° 31. DUTY on SAILCLOTH

WAS granted and continued by the ſeveral laws noted under N° 26 in the Chronological Table preceding.

APPROPRIATION.

This branch was, on its inſtitution by the 12 Q. Ann. ſtat. 1. cap. 16. appropriated towards paying a bounty of one penny per ell upon all Britiſh-made Sailcloth or Canvas, fit for, or made into ſails, exported by way of merchandize; and, by the 4 Geo. II. cap. 27. § 4. was further appropriated towards paying the reward or bounty of one penny per ell more upon ſuch Sailcloth or Canvas ſo exported.

But by 23 Geo. II. cap. 21. § 26. and 26 Geo. II. cap. 32. § 9. theſe bounties were, from and after the 1ſt day of June 1750, directed to be charged upon, and paid out of ſuch parts of the Old Subſidy as are applicable to the payment of incidents.

The money therefore ariſing by this branch is, in purſuance of the directions of 1 Geo. I. ſtat. 2. cap. 12. now appropriated to the AGGREGATE FUND.

This duty is (over and above all ſubſidies, duties, and impoſitions before payable) to be paid on the importation of the following goods, viz.

		The duty. l.	s.	d.
FOREIGN-MADE SAILS AND SAILCLOTH, or (*a*) CANVAS, uſually entered as *Hollands Duck* or *Vitry Canvas*, which ſhall be fit and proper for making of Sails for navigating ſhips and veſſels, and which ſhall be imported by way of merchandize, except ſuch Canvas as is of the product and manufacture of Ireland	for every ell	0	0	1

And after this rate for greater or leſſer quantities.

(*b*) FOREIGN-MADE SAILS uſed in, or being on board, any ſhip or veſſel belonging to any of his Majeſty's ſubjects, except ſuch as are uſed in, or on board any ſhip or veſſel coming from the EAST-INDIES, and which ſhall *bona fide* be brought from the EAST-INDIES	for every ell	0	0	1

And after this rate for greater or leſſer quantities.

(*c*) To be raiſed, levied, collected, and recovered by ſuch ways, means, and methods, and ſubject to ſuch penalties and forfeitures, and in ſuch manner and form, as any ſubſidy is payable for other goods or merchandizes imported.

(*d*) Upon landing the goods aforeſaid, the ſame ſhall be marked or ſtamped at the port of importation, by the proper officers of the Cuſtoms, with a ſtamp (*d*) to be provided by the Commiſſioners of the Cuſtoms, and diſtributed amongſt their officers at the ſeveral ports within the kingdom of Great-Britain, of eight inches diameter, denoting (*d*) as well the place or country from whence imported, as the place and port (*e*) in which entered; and ſuch ſtamp is to be dipped in a liquor made of red lead well mixed with linſeed oil well boiled, that the impreſſion thereof may be plain and durable, ſo as the ſame may be leaſt liable to be forged or counterfeited.

By 23 Geo. II. cap. 32. § 1, and 3. the following duties were granted upon Canvas or Sailcloth of the manufacture of Ireland imported into Great-Britain, on which the ſeveral bounties hereafter mentioned had been allowed in Ireland, by virtue of an act of the parliament of that kingdom, made in the 19th year of the reign of King George the II. and are to continue for ſo long a time as the bounties by ſaid act continue, and no longer.

		l.	s.	d.
CANVAS, or SAILCLOTH, of the manufacture of Ireland, on which the ſeveral bounties of 4d. and 2d. a yard reſpectively (granted by an act of 19 Geo. II.) have been allowed	Of the value of 14d. a yard and upwards, for each yard	0	0	4
	Of the value of 10d. a yard, and under 14d. a yard, for each yard	0	0	2

To be levied and applied as the duties payable on foreign Sailcloth imported.

(*f*) And in order to prevent frauds, and aſcertain upon what Canvas, or Sailcloth, the bounties abovementioned ſhall have been paid in Ireland, no Canvas or Sailcloth is to be imported from Ireland but in whole or entire bolts or pieces. And,

---

(*a*) 12 Q. Ann. ſtat. 1. cap. 16. § 1, and 2.
(*b*) 19 Geo. II. cap. 27. § 1, and 4.
(*c*) 12 Q. Ann. cap. 16. § 1.
(*d*) 9 Geo. II. cap. 37. § 1, and 2.
19 Geo. II. cap. 27. § 6.
(*e*) 19 Geo. II. cap. 27. § 6.
Continued by
26 Geo. II. cap. 32. § 3.
32 Geo. II. cap. 23. § 5.
And,
6 Geo. III. cap. 44. § 5. to 24 June, 1774, &c.
(*f*) 23 Geo. II. cap. 32. § 2.

If the loops, or double threads, of the ſaid bolts or pieces, which are part of the warp at the middle of that end of the webb which is laſt in weaving, appear to be cut off; or,

If ſuch entire bolts, or pieces, are ſtamped with an impreſſion importing the payment of either of the ſaid bounties, then ſuch Canvas, or Sailcloth, ſhall, in either of the ſaid caſes, be deemed to have received the ſaid bounty in Ireland, and be liable to the payment of this duty; to be aſcertained, in caſe of diſpute, in like manner as upon goods paying duty *ad valorem*.

Upon exportation ——— NOT DRAWN BACK.

N. B. This duty is not due for the Sails of any ſhips taken as prize. *See page 12th.*

N° 32. DUTY on WROUGHT PLATE

WAS granted for ever by the law noted under N° 28 in the Chronological Table preceding, ſubject nevertheleſs to redemption by parliament.

APPROPRIATION.

By 25 Geo. II. cap. 27. § 17. this branch is made part of the Sinking Fund, and to be applied in like manner as the Duty on Wine 1745, and Subſidy 1747.

(*a*) This duty is (over and above all other former cuſtoms, ſubſidies, and duties) to be paid down in ready money, by the importer, without diſcount, and before the landing; and is upon

	The duty. l.	s.	d.
ALL SILVER PLATE imported, for every ounce troy	0	0	6

And proportionally for greater or leſſer quantities.

(*b*) To be raiſed, levied, recovered and paid, by ſuch rules, ways, means and methods, and under ſuch penalties and forfeitures, and with ſuch allowances, and in ſuch manner and form, as the duties on GILT and SILVER WIRE IMPORTED, impoſed by the act of 10 Q. Ann. cap. 26. and contained under Branch N° 23.

(*c*) Upon exportation ——— NOT DRAWN BACK.

(*a*) 6 Geo. I. cap. 11. § 4.
(*b*) 6 Geo. I. cap. 11. § 5.
(*c*) 31 Geo. II. cap. 32. § 9.

N° 33. DUTY on APPLES

WAS granted, revived, and continued by the ſeveral laws noted under N° 29 in the Chronological Table preceding.

APPROPRIATION.

By the 8 Geo. I. cap. 20. § 48. This duty was appropriated for raiſing the ſupplies granted in that ſeſſion of parliament; but no power is given by the act for borrowing money upon the credit of it; and the reviving act of 10 Geo. II. cap. 27. § 2. directs only in general, that it ſhall be raiſed, levied, and applied in ſuch manner and form as the other duties upon Apples are paid and applied.

(*a*) This branch is (over and above all other cuſtoms, ſubſidies, and duties) an additional duty, to be paid down in ready money by the importer, from time to time, and before landing of the following goods, viz.

	The duty. l.	s.	d.
APPLES imported, the buſhel	0	2	0

And proportionally for a greater or leſſer quantity.

(*b*) To be raiſed, levied, recovered and paid, and brought into the Exchequer in ENGLAND (the neceſſary charges of management excepted) in ſuch manner and form as the other duties upon Apples imported, or any of them, are preſcribed or appointed by law to be raiſed, levied, recovered, anſwered, and paid.

Upon exportation ——— NOT DRAWN BACK.

(*a*) 8 Geo. I. cap. 20. § 46.
(*b*) 8 Geo. I. cap. 20. § 47.

N° 34. Duty on Hops

WAS granted and continued by the ſeveral laws noted under N° 22 in the Chronological Table preceding.

APPROPRIATION.

This duty (in like manner as the Cuſtoms, the Two-thirds Subſidy, the Second 25 per cent. on French Goods, the Duty of 15 per cent. upon Muſlins, the Duty on Spices, Pictures, &c. and the Additional Duty on Spices, Pictures, &c.) is, by the 1 Geo. I. cap. 12. made part of the Aggregate Fund by that act eſtabliſhed.

(*a*) This branch is (over and above all other cuſtoms, ſubſidies, and duties) to be paid down in ready money, without diſcount, by the importer, before landing the goods, and is as follows.

	The duty. l.	s.	d.
For, and upon, all Hops imported, the pound weight averdupois	0	0	3

And after this rate for a greater or leſſer quantity.

(*b*) To be aſcertained, ſecured, raiſed, uplifted, levied, recovered, and anſwered, by ſuch rules, ways, means and methods, and under ſuch penalties and forfeitures, and in ſuch manner and form, as the duties upon Hops imported are by law to be aſcertained, recovered, and paid. Such of the ſaid duties ariſing in England, to be under the management of the Commiſſioners and Officers of the Cuſtoms there; and ſuch as ariſe in Scotland, to be under the management of the Commiſſioners and Officers of the Cuſtoms in that part of the united kingdom: and to be paid (the neceſſary charges of raiſing and accounting for the ſame excepted) into the Receipt of the Exchequer in England, diſtinctly and apart from all other branches of the public Revenue.

Upon exportation — Not drawn back.

(*a*) 9 Q. Ann. cap. 12. § 1.

(*b*) 9 Q. Ann. cap. 12. § 3, and 4.

N° 35. Duty on Glass 1746

WAS granted by the law noted under N° 31 in the Chronological Table preceding.

APPROPRIATION.

By 25 Geo. II. cap. 27. this duty is made part of the Sinking Fund, and to be applied in like manner as the Subſidy 1747.

(*a*) This branch is (over and above all other cuſtoms, ſubſidies, and duties, by any act or acts of parliament, or law whatſoever, impoſed upon, or payable for the ſame) to be paid by the importer upon entry, and before landing the goods following, viz.

			Duty. l.	s.	d.
For and upon all	Crown, Plate, and Flint Glass, imported	the pound weight	0	0	8
For and upon all	Green Glass, or Other Glass, imported	the pound weight	0	0	2
For and upon all	Bottles and Flasks imported	Containing the quantity of a quart reſpectively — for every dozen	0	2	0
		Containing more or leſs than a quart — for every dozen quarts they contain	0	2	0

And after the above rates for a greater or leſſer quantity.

(*a*) 19 Geo. II. cap. 12. § 1, and 2.

(*b*) To be raiſed, levied, collected, and paid, in the ſame manner and form, and by ſuch ways, rules, and means, and under ſuch penalties and forfeitures, as the preſent duties upon imported manufactures of Glaſs are, in and by the act of 2d of Will. and Mary, ſeſſ. 2. cap. 4. to be raiſed, levied, collected, and paid.

The duties that ariſe in England, are to be under the management of the Commiſſioners and Officers of the Cuſtoms there; and ſuch as ariſe in Scotland, to be under the management of the Commiſſioners and Officers of the Cuſtoms in that part of the united kingdom; and to be paid from time to time (the neceſſary charges of raiſing and accounting for the ſame excepted) into the Receipt of his Majeſty's Exchequer at WESTMINSTER, diſtinctly and apart from all other branches of the public Revenues.

(*c*) Upon exportation —— NOT DRAWN BACK.

N. B. By the joint opinion of the King's Attorney and Solicitor General, taken in the year 1746, *it appears,* "*That bottles and flaſks, in which Pyrmont, Spaw, and all other mineral and natural wa-*" *ters, as alſo Florence, and other wine, Aqua fortis, Citron water, Uſquebaugh, Viſney, Roſa So-*" *lis, &c. or any other liquors are imported: AS ALSO,*

" *That Bugles imported, and Broken Glaſs brought in to be melted down, are not liable to this duty.*"

(*b*) 19 Geo. II. cap. 12. § 4. | (*c*) 19 Geo. II. cap. 12. § 18.

N° 36. DUTY on LINEN-YARN 1752

WAS granted by the law noted under N° 33 in the Chronological Table preceding.

APPROPRIATION.

(*a*) This duty is to be paid into the Exchequer in ENGLAND, ſeparate and apart from all the branches of the public Revenues, and to be ſubject and liable to the ſame uſes and purpoſes reſpectively, as the duties upon Raw Dutch, French, Spruce, or Muſcovia Yarn, and upon all other Raw foreign Linen-yarn, and upon Unwrought Incle and Short Spinnel, and all other whitened or bleached foreign Linen-yarn, repealed and taken off by this law are liable and appropriated unto; in lieu of which, the following duty is hereby granted upon importation of the goods following, viz.

		The duty. l.	s.	d.
For every pound weight of	FRENCH, DUTCH, MUSCOVIA, or SPRUCE RAW LINEN-YARN	0	0	1
	WHITENED, or BLEACHED LINEN-YARN, known by the name of *Unwrought Incle*, or *Short Spinnel*, of the manufacture of any part or place not belonging to the crown of Great-Britain	0	0	3
	All other RAW LINEN-YARN	0	0	1
	All other WHITENED or BLEACHED LINEN-YARN reſpectively, of the manufacture of any part or place not belonging to the crown of Great-Britain	0	0	3

(*b*) To be raiſed, levied, and collected, by the reſpective Officers of his Majeſty's Cuſtoms, under the management and directions of the reſpective Commiſſioners of the Cuſtoms in Great-Britain, in the ſame manner, and with the ſame authorities and powers, and under the like regulations, reſtrictions, penalties, and forfeitures, as the rates, duties, ſubſidies, and impoſitions repealed by this act are raiſed collected and levied.

Upon exportation —— NOT DRAWN BACK.

(*a*) 24 Geo. II. cap. 46. § 2. and 4. | (*b*) 24 Geo. II. cap. 46. § 3.

(c) But all Raw or Brown Linen-yarns, MADE OF FLAX, and known by the names of *Dutch Yarn*, *French Yarn*, and of *Spruce* or *Muſcovia Yarn*, or *any other foreign Raw or Brown Linen-yarns made of Flax*, imported in ſhips or veſſels built in Great-Britain, Ireland, or his Majeſty's dominions in America, and navigated according to law; or (d) in ſhips or veſſels built in the Iſle of Man, and owned by his Majeſty's ſubjects in the ſaid iſland, and duly regiſtered there, are, to the 24 June, 1778, and to the end of the then next ſeſſion of parliament, upon due entries being made at the Cuſtom-houſe of the port of importation, and being landed in the preſence of the proper Officers of the Cuſtoms for that purpoſe ——— } Duty-free.

(c) { 29 Geo. II. cap. 15. § 13, and 14. / 10 Geo. III. cap. 38. § 1. | (d) 7 Geo. III. cap. 45. § 16.

N. B. The act of 29 Geo. II. cap. 15. does not extend to any importations in foreign ſhips.

N° 37. DUTY on GUM SENEGA 1752

WAS granted by the law noted under N° 34 in the Chronological Table preceding.

APPROPRIATION.

(a) This duty is (the neceſſary charges of raiſing the ſame excepted) to be paid into the Receipt of the Exchequer in ENGLAND, diſtinctly and apart from all other branches of the public Revenues, ſubject and liable to the uſes, applications, and purpoſes, as ſhall, by any future act or acts of parliament, be directed or appointed; and is as follows.

	The duty. l. s. d.
For every hundred pounds weight of GUM SENEGA imported by any of his Majeſty's ſubjects from any port or place in EUROPE, in Britiſh-built ſhips, navigated according to law *(notwithſtanding the reſtrictions and limitations of the act of 12 Car. II. cap. 18. which are hereby repealed)* ———	0 10 0

(b) To be paid by the importer before the landing thereof, and to be under the management and directions of the reſpective Commiſſioners of the Cuſtoms in Great-Britain; and is to be raiſed, levied, and collected, in the ſame manner, and under the ſame powers, directions, penalties and forfeitures, as the Old Subſidy.

Upon exportation ——— NOT DRAWN BACK.

(a) 25 Geo. II. cap. 32. § 1, and 6. | (b) 25 Geo. II. cap. 32. § 2, and 3.

N° 38. ADDITIONAL DUTY on GUM SENEGA and GUM ARABIC 1765.

WAS granted by the law noted under N° 37 in the Chronological Table preceding.

APPROPRIATION.

(a) This duty is (the neceſſary charges of raiſing, collecting, recovering, and paying the ſame excepted) to be paid into the Receipt of the Exchequer in ENGLAND, diſtinctly and apart from all other branches of the public Revenue, and there reſerved to be from time to time diſpoſed of by parliament, and is, over and above all other duties impoſed by any former act or acts of parliament, as follows.

	The duty. l. s. d.
For every hundred weight averdupois of GUM SENEGA, or GUM ARABIC, imported ———	0 0 6

To be paid down in ready money, without any diſcount or allowance, and to be raiſed, levied, collected, and paid, in the ſame manner and form, and by ſuch rules, ways, and means, and under ſuch penalties and forfeitures, as are preſcribed and appointed for raiſing, levying, collecting, and paying the duty of Cuſtoms upon any goods imported by any law in force.

Upon exportation ——— NOT DRAWN BACK.

(a) 5 Geo. III. cap. 37. § 1, 2, and 3.

N. B. By the laſt ſection of this act of 5 Geo. III. it is declared, That for the benefit and encouragement of the manufactures of this kingdom, it may be proper to confine the exportation of Gum Senega from AFRICA *to* GREAT-BRITAIN *only; and therefore it is enacted,* " *That from and after the* " *24 June 1765, no Gum Senega ſhall be exported from any port or place upon the coaſt of Africa* " *unto any other place, unleſs to Great-Britain only, under the like ſecurities, penalties, and for-* " *feitures, as are particularly mentioned in the act of 12 Car. II. cap. 18. and in the act of 22 Car.* " *II. cap. 26. or either of them, with reſpect to the goods in thoſe acts particularly enumerated; and* " *that all the proviſions, powers, and clauſes, in the ſaid recited acts, or in any other act of parlia-* " *ment in force for reſtraining the importation of any of the goods therein enumerated to Great-Britain,* " *or ſome of his Majeſty's plantations, ſhall be applied, practiſed, and put in execution, for reſtrain-* " *ing and ſecuring the importation of* GUM SENEGA INTO GREAT-BRITAIN."

Upon which clauſe, a doubt ariſing in the year 1765, whether it amounted not to a repeal of the act of 25 Geo. II. cap. 32. which impoſed the duty in the laſt Branch, N° 37; the Author ſtated the following queſtion to two eminent counſel in England, whoſe opinions and anſwers were as follow.

Queſtion. Can Gum Senega be now lawfully imported from any port or place in Europe? or is the 4th ſection of the act of 5 Geo. III. cap. 37. to be conſidered as virtually repealing the act of 25 Geo. II. cap. 32.? And if ſo, how can the words "Over and above all other duties impoſed " by any former act of parliament," made uſe of in the ſaid act of 5 Geo. III. cap. 37. be reconciled with that conſtruction, ſeeing Gum Senega imported from Africa, was not liable to any duty at the time the ſaid act of 5 Geo. III. was made, unleſs on failure of the conditions or directions preſcribed by the act of 8 Geo. I. cap. 15. in which particular caſe, indeed, the duties impoſed by former laws, but ſuſpended or taken off *ſub modo* by ſaid act of 8 Geo. I. cap. 15. revived?

Anſwer. As the duty impoſed on Gum Senega by the 25 Geo. II. cap. 32. is laid upon its importation only from any port in Europe, when that importation is prohibited (as I am of opinion it now is) the duty muſt in conſequence ceaſe; and I think the clauſe in the 5 Geo. III. cap. 37. is a repeal of the act of 25 Geo. II. cap. 32.

As to the words, " Over and above all other duties," they are no doubt an inaccuracy; but they might poſſibly be thrown into the act *ex abundanti cautela*, leaſt any duty ſhould have ſubſiſted which had eſcaped the notice of the legiſlature; or perhaps they might be thought proper to be inſerted on account of the conditional duty provided by the act of 8 Geo. I. cap. 15.

19th October, 1765.

Anſwer. The act of the 5th of his preſent Majeſty, ſeems to be a virtual repeal of the 25th of the late King; and yet I think it was not meant to be ſo: for if the legiſlature had deſigned to repeal that ſtatute, they would have ſaid ſo in expreſs words, and not have left it to inference and conſtruction, to be collected from incompatible proviſions. And the impoſing an additional duty, over and above former duties, which are expreſsly ſaved, when there are no duties, properly ſpeaking, except what were impoſed by the 25th of the late King, is an additional reaſon againſt conſtruing the 5th of the preſent King to be a repeal of the 25th of the late King: wherefore, I think the 25th of his late Majeſty is not repealed by the 5th of the preſent King: but ſurely it will be proper to apply to parliament for an explanation; for the two acts as they now ſtand, are hardly to be reconciled.

29th October, 1765.

The two opinions abovementioned differing ſo materially, it was the Author's intention to have inveſtigated this matter more fully, and to have endeavoured to have obtained a parliamentary explanation; but leaving England the next year, and the Officers in London continuing to take the duty ſtated in the laſt Branch, upon all Gum Senega from any port of Europe, without regard to the reſtrictions before recited, the doubt which is now ſubmitted to the public ſtill remains.

N° 39. Additional Duty on Italian Silk Crapes and Tiffanies, 1766,

WAS granted by the law noted under N° 38 in the Chronological Table preceding.

APPROPRIATION.

(*a*) This duty is to be carried to, and made part of the fund commonly called the Sinking Fund, and to be iſſued and applied to ſuch uſes and purpoſes as the ſeveral exceſſes, ſurpluſſes, or overplus monies, compoſing the Sinking Fund, are, or may be iſſued and applied; and is (over and above all other rates and duties by any former act or acts of parliament) as follows.

	The duty. l.	s.	d.
For every pound weight of Silk Crapes and Tiffanies, of the manufacture of Italy, imported, each pound containing 16 ounces	0	17	6

To be raiſed, levied, collected, and paid, in ſuch manner as the duties payable upon Silk Crapes and Tiffanies of the manufacture of Italy have been raiſed, levied, collected, and paid.

	The drawback. l.	s.	d.
Upon exportation, a Drawback is allowed of one half of the above duty, to be made or allowed according to ſuch rules and methods as drawbacks are allowed by any law in force relating to the Cuſtoms on the exportation of ſuch Silk Crapes and Tiffanies; therefore, for every pound weight, containing 16 ounces	0	8	9

(*a*) 6 Geo. III. cap. 46. § 3, and 4.

N° 40. Additional Subsidy on Wrought Silks, Bengals and Stuffs, mixed with Silk or Herba, of the manufacture of Perſia, China, or Eaſt-India; and on all Callicoes printed, dyed, painted, or ſtained there, ſold in Great-Britain after the 1ſt day of June 1766,

WAS granted by the law noted under N° 39 in the Chronological Table preceding.

APPROPRIATION.

(*a*) This duty (except the neceſſary charges of raiſing, collecting, recovering, paying, and accounting for the ſame) is to be paid from time to time into the Receipt of his Majeſty's Exchequer in England, diſtinctly and apart from all other branches of the public Revenue; and is to be carried to, and made part of the fund commonly called the Sinking Fund, towards making good the annuities payable in reſpect of certain Navy, Victualling, and Tranſport Bills, charged upon the ſaid fund, by the act of 5 Geo. III. cap. 23. and is, over and above any other duty payable for the ſame, as follows.

	The duty. l.	s.	d.
(*b*) For and upon all Wrought Silks, Bengals and Stuffs, mixed with Silk or Herba, of the manufacture of Perſia, China, or Eaſt-India; and upon all Callicoes printed, dyed, painted, or ſtained there, which ſhall be publickly ſold in Great-Britain after the 1ſt day of June, 1766; for every 20s. of the true and real value thereof, according to the groſs price at which the ſame ſhall be ſold at ſuch public and legal ſales	0	1	•

Which ſaid ſubſidy is to be paid and ſecured by the United Company of merchants *of England* trading to the *Eaſt-Indies* for SUCH OF THE SAID GOODS AS SHALL BE SO SOLD AT THE SAID COMPANY'S SALES, in the ſame manner and form, and by the ſame rules and regulations, as the duties payable upon unrated Eaſt-India goods are paid and ſecured by the ſaid United

(*a*) 6 Geo. III. cap. 52. § 13.

(*b*) 6 Geo. III. cap. 52. § 8, and 9.

Company, by virtue of the act of 2 and 3 Q. Ann. cap. 9. ſo that the neat duty to be paid or ſecured by the ſaid United Company, will ſtand as follows; for the computation of which, ſee example at the end of this Branch.

	Neat duty. l.	s.	d.			
For every 20s of the true and real value, according to the groſs price at which the goods are ſold	0	0	9	$\frac{10}{20}$	$\frac{4}{10}$	$\frac{1}{2}$
Or,						
For every 100l. of ſuch groſs price	3	19	4	$\frac{1}{4}$		

And,

FOR SUCH OF THE SAID GOODS AS SHALL BE SOLD AT ANY OTHER PUBLIC LEGAL SALE IN THIS KINGDOM, this ſubſidy is to be paid down by the purchaſer or proprietor thereof, in ready money, to the Collector of the Cuſtoms at the port where ſuch goods ſhall be ſold, without any deduction or allowance whatſoever; therefore,

	The duty. l.	s.	d.
For every 20s. of ſuch true and real value at ſuch ſale	0	1	0
Or,			
For every 100l. of ſuch value	5	0	0

*Upon exportation TO AFRICA, of ſuch of the ſaid goods as are hereafter mentioned, and *no other*, which ſhall be ſold as aforeſaid, at the ſales of the ſaid United Company, after the ſaid 1ſt day of June 1766, the exporter ſhall be repaid a drawback, or allowance of the duty paid to this Branch, of twelve pence for every twenty-ſhillings of the value of ſuch goods, according to the reſpective rates and values herein after expreſſed; that is to ſay,

	Rate. l.	s.	d.	Drawback. l.	s.	d.
1 Alleijars, the piece	0	12	0	0	0	$7\frac{4}{20}$
2 Bejutapants, the piece	1	0	0	0	1	0
3 Byrampants, the piece	0	15	0	0	0	9
4 Blue Long Cloth, the piece	2	0	0	0	2	0
5 Brawles, the piece	0	4	0	0	0	$2\frac{8}{20}$
6 Callaway Pores, the piece	0	15	0	0	0	9
7 Cuſhtaes, the piece	0	12	0	0	0	$7\frac{4}{20}$
8 Coopes, the piece	0	12	0	0	0	$7\frac{4}{20}$
9 Chints, the piece	0	15	0	0	0	9
10 Chelloes, the piece	0	16	0	0	0	$9\frac{12}{20}$
11 Cotton Romalls, the piece	0	10	0	0	0	6
12 Guinea Stuffs, the piece	0	4	0	0	0	$2\frac{8}{20}$
13 Nicamees ſmall, the piece	0	12	0	0	0	$7\frac{4}{20}$
14 Nicamees large, the piece	0	16	0	0	0	$9\frac{12}{20}$
15 Neganepants, the piece	1	0	0	0	1	0
16 Photaes, the piece	0	15	0	0	0	9
17 Saſtra Cundies, the piece	1	0	0	0	1	0
18 Tapſeils, the piece	0	16	0	0	0	$9\frac{12}{20}$

Which goods are in all other reſpects to be liable to the ſame ſecurities, regulations, reſtrictions, penalties, and forfeitures, as the ſame goods are now liable to by law.

Example.

	l.	s.	d.	l.	s.	d.
Groſs price ſold for				100	0	0
Deduct for Charges	6	0	0			
Deduct for Prompt payment being the uſual allowance to the company's buyers	6	10	0	12	10	0
Neat duty.				87	10	0
Neat duty to be deducted				3	19	$4\frac{1}{4}$
Neat reduced value for this branch				83	10	$7\frac{3}{4}$
5 per cent.				4	3	$6\frac{1}{2}$
Diſcount 5 per cent.				0	4	$2\frac{1}{4}$
Neat duty to be paid				3	19	$4\frac{1}{4}$

	l.	s.	d.		l.	s.	d.
As	104	15	0	is to	4	15	0
So is	87	10	0	to	3	19	$4\frac{1}{4}$

* *By* 13 *Geo. III. cap.* 74. *this drawback not allowed to the* Madeira, Canary, Azores, *or* Weſtern Iſlands.

N° 41. DUTY on SUGARS imported from the Continent of AMERICA, 1766,

WAS granted by the law noted under N° 40 in the Chronological Table preceding.

By the 6 Geo. III. cap. 52. § 23. all Sugars imported from any part of the Britiſh colonies or plantations on the CONTINENT OF AMERICA, are to be deemed and taken to be FRENCH SUGARS, and are to pay down in ready money,

	l.	s.	d.
For every hundred weight averdupois — which is brought to account under the head of Old Subſidy.	0	0	3

And,

Upon exportation — NOT DRAWN BACK.

(*a*) Provided ſuch Sugars ſhall, upon landing, be immediately lodged and ſecured under the King's locks, in warehouſes provided at the ſole expence of the importer or proprietor, with the privity and approbation, and under the care and inſpection of the Commiſſioners, or principal Officers of the Cuſtoms for the port where ſuch goods ſhall be imported, and ſhall not be delivered out of any ſuch warehouſe but upon the following conditions; that is to ſay,

If ſuch Sugars, or any part thereof, ſhall be delivered for exportation to foreign parts, the owner or exporter thereof, together with one other ſufficient perſon, ſhall enter into bond to his Majeſty, his heirs and ſucceſſors, in treble the amount of the full duties which would be due and payable for ſuch Sugars if the ſame were conſumed in this kingdom, with condition that no part thereof ſhall be relanded in GREAT-BRITAIN or IRELAND, or any of the DOMINIONS BELONGING TO THE CROWN OF GREAT-BRITAIN; and ſuch bonds *(the form of which ſee in the Appendix)* ſhall be diſcharged in the ſame manner as the bonds given for the due exportation of prohibited Eaſt-India goods are now diſcharged by law.

(*b*) No ſuch Sugars ſhall be ſhipped, or permitted to be ſhipped or loaden for re-exportation, on board any ſhip or veſſel of leſs burthen than 70 tons, to be aſcertained by the ſame rules and dimenſions as the tonnage of ſhips importing brandy and other ſpirits is to be aſcertained, by the act of 6 Geo. I. cap. 21. § 33.

(*c*) If ſuch Sugars ſhall be taken out of ſuch warehouſe, in order to be uſed in this kingdom, the perſon ſo taking out the ſame, is firſt to pay up the remainder of the duties which would have been due and payable upon the importation of French Sugars into this kingdom; and they are in all other reſpects to be liable to the ſame reſtrictions and regulations as French Sugars were ſubject and liable to, at the time this act was made.

(*d*) If ſuch Sugars ſhall not be either exported, or the full duties paid for the ſame, within twelve calendar months from the importation thereof, but ſhall then continue, and be ſtill remaining in the ſaid warehouſes, the Commiſſioners of the Cuſtoms may cauſe them to be publickly ſold by auction, or inch of candle, to the beſt bidder; and the money ariſing by ſuch ſale to be applied firſt in diſcharge of the ſaid duties, * and the expences of ſuch ſales, and the overplus (if any) to be paid to the importer or proprietor of ſuch goods, or other perſons authoriſed to receive the ſame.

APPROPRIATION.

(*d*) The monies ariſing by ſuch part of the duties † impoſed by this law upon Sugars imported from any Britiſh colony or plantation on the continent of America, as ſhall exceed the duties now payable *(viz. at the time this law was made)* upon Sugars ſo imported, are (the neceſſary charges of raiſing, collecting, recovering, paying, and accounting for the ſame excepted) to be paid into the Receipt of his Majeſty's Exchequer (in ENGLAND) diſtinctly and apart from all other branches of the public Revenue, and to be there reſerved for the diſpoſition of parliament.

(*a*) 6 Geo. III. cap. 52. § 23.
(*b*) 6 Geo. III. cap. 52. § 25.
(*c*) 6 Geo. III. cap. 52. § 26.
(*d*) 6 Geo. III. cap. 52. § 27.

* *See an inſtance of computation at the end of this Branch.*

† *Viz. by impoſing the denomination and duty of French Sugars on Britiſh plantation Sugars.*

The following example will elucidate this appropriation.

EXAMPLE.

1 C. wt. of Brown Sugar imported from the Continent of America by Britiſh, taken out of the warehouſe for home-conſumption.

Old Subſ.			New Subſ.			⅓ Subſ.			S. 1747.			S. 1759.			Sugars 1766.		
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
0	1	6	0	1	6	0	0	6	0	1	6	0	1	6	1	11	$9\frac{18}{20}$
0	0	$0\frac{18}{20}$	0	0	$0\frac{18}{20}$	0	0	$0\frac{6}{20}$									
0	1	$5\frac{2}{20}$	0	1	$5\frac{2}{20}$	0	0	$5\frac{14}{20}$									

0	0	3	paid down on landing.
0	1	$2\frac{2}{20}$	—— Neat Old Subſidy.
0	1	$5\frac{2}{20}$	—— New Subſidy.
0	0	$5\frac{14}{20}$	—— One-third Subſidy.
0	1	6	—— Subſidy 1747.
0	1	6	—— Subſidy 1759.
1	11	$9\frac{18}{20}$	—— Sugars 1766.
1	17	$10\frac{16}{20}$	
Add 0	0	3	paid down on landing deducted as above.
1	18	$1\frac{16}{20}$	Total duty of 1 C. French plantation Sugar.

N° 42. ADDITIONAL DUTY on DRILLING, and on certain BROAD LINEN imported, 1767,

WAS granted by the law noted under N° 41 in the Chronological Table preceding.

APPROPRIATION.

(*a*) This duty (the neceſſary charges of raiſing, collecting, recovering, and paying the ſame excepted) is from time to time to be paid into the Receipt of his Majeſty's Exchequer in ENGLAND, diſtinctly and apart from all other branches of the public Revenue, and to be carried to, and made part of the fund commonly called the SINKING FUND, towards making good the payment on the annuities in reſpect of 1,500,000l. charged upon the ſaid fund by the act of 7 Geo. III. cap. 24. which duty is as follows (*b*).

	The duty. l.	s.	d.
1. For every ell of LINEN-CLOTH, or SHEETING, ABOVE ONE YARD ENGLISH IN WIDTH, imported (except *Flanders Holland cloth*, *Linen-cloth* of the produce and manufacture of the Eaſt-Indies, *Damaſk* or *Diaper Tabling*, *Napkening* or *Towelling*, *Cambricks* or *Lawns*, *Dutch Barras* or *Heſſen's Canvas*) ——	0	0	3
2. For every ell of LINEN-CLOTH, called DRILLING, imported ——	0	0	3

And after thoſe rates for any greater or leſſer quantity of ſuch goods reſpectively, over and above all other former duties impoſed thereon.

(*c*) To be paid down in ready money, without any diſcount or allowance, and is to be raiſed, levied, collected, and paid, in the ſame manner and form, and by ſuch rules, ways, and means, and under ſuch penalties and forfeitures, as are preſcribed or appointed by law for raiſing, levying, collecting, and paying the former duties upon the like goods.

(*d*) Upon due exportation, within three years from the importation thereof, the WHOLE OF THIS DUTY that has been actually paid, is to be —— REPAID.

(*a*) 7 Geo. III. cap. 28. § 5.
(*b*) 7 Geo. III. cap. 28. § 1, and 2.
(*c*) 7 Geo. III. cap. 28. § 3.
(*d*) 7 Geo. III. cap. 28. § 4

N° 43. ADDITIONAL DUTY on PACKING, SPRUCE, ELBING, QUEENSBOROUGH, and HESSIN CANVAS; and on HOLLAND WHITED LAWN imported, 1767.

WAS granted by the law noted under N° 42 in the Chronological Table preceding.

APPROPRIATION.

(*a*) This duty (the neceſſary charges of raiſing, collecting, recovering, and paying the ſame excepted) was, by the law impoſing it, directed to be paid into the Receipt of his Majeſty's Exchequer in ENGLAND, diſtinctly and apart from all other branches of the public Revenue; and a ſum not exceeding 15,000l. per annum, to be kept apart in the ſaid Receipt, as a fund for the encouragement of raiſing and dreſſing Hemp and Flax in this kingdom, in ſuch way and manner as parliament ſhould hereafter direct; and the remainder of ſaid duty, to be reſerved in the ſaid Receipt, for the future diſpoſition of parliament.

By the act of 10 Geo. III. cap. 40. § 1. the diſtribution of the above ſum of 15,000l. is ordered and directed as follows.

8000l. thereof is, by his Majeſty's ſign manual for that purpoſe, counterſigned by three or more of the Commiſſioners of the Treaſury, or the High Treaſurer for the time being, to be diſtributed, per annum, in and by ſuch ſhares, proportions, and diviſions, and under ſuch conditions, reſtrictions, and limitations, as to his Majeſty ſhall, from time to time, appear to be moſt uſeful and effectual for the encouragement of the raiſing and dreſſing Hemp and Flax within that part of Great-Britain called ENGLAND: and,

7000l. per annum is to be iſſued and paid by virtue of warrants and orders from the Commiſſioners of his Majeſty's Treaſury, or the High Treaſurer of Great-Britain for the time being, to the Receiver-General of the crown rents and caſualties in SCOTLAND, to be by him anſwered and iſſued, without fee or reward, to, and by the order of the Commiſſioners and Truſtees for encouraging and promoting Fiſheries, and other manufactures and improvements in Scotland, appointed by letters patent, purſuant to the powers given by the act of 13 Geo. I. cap. 30. to be diſtributed and laid out for the encouragement of raiſing and dreſſing of Hemp and Flax in Scotland, according to the ſame plan, method, rules, and regulations, whereby the funds appropriated for the improvement of Fiſheries and manufactures, by the ſaid act of 13 Geo. I. cap. 30. are ordered to be applied, laid out, and diſtributed.

By the ſaid act alſo it is further provided, That the ſums of 8000l. and 7000l. abovementioned, or of eight fifteenth parts for England, and ſeven fifteenth parts for Scotland, of the ſum and ſums of money which have grown due, and been kept apart, or ſhall grow due, and be kept apart, ſhall be annually paid ſince the commencement of the ſaid act of 7 Geo. III. cap. 58. for the encouragement of raiſing and dreſſing Flax and Hemp in each part of the united kingdom, as before expreſſed.

(*b*) This duty is to be paid down in ready money, without any diſcount or allowance, and to be raiſed, levied, collected, recovered, and paid, in the ſame manner and form, and by ſuch rules, ways, and means, and under ſuch penalties and forfeitures, as are preſcribed and appointed for raiſing, levying, collecting, and paying the former duties upon the like goods imported; and is, over and above all ſuch former duties, as follows.

	The duty. l.	s.	d.
FOR EVERY ELL OF FOREIGN LINEN, commonly called PACKING CANVAS, SPRUCE, ELBING, or QUEENSBOROUGH CANVAS, imported	0	0	0¼
FOR EVERY ELL OF FOREIGN LINEN, commonly called DUTCH BARRAS and HESSIN CANVAS, imported	0	0	0½

(*a*) 7 Geo. III. cap. 58. § 5.

(*b*) 7 Geo. III. cap. 58 § 1, 2, and 3.

		The duty. l.	s.	d.
* For every yard of	Foreign Lawn, bleached in Holland, commonly called Holland whited Lawn, imported	0	0	1

And after the above rates for any greater or leſſer quantity of ſuch goods reſpectively.

(*c*) Upon due exportation, within three years from the importation thereof, the whole of this duty that has been actually paid, is to be ——— Repaid.

(*c*) 7 Geo. III. cap. 58. § 4.

* By the second section of this law, it is declared and directed, "That all Foreign "Lawns imported, ſhall be rated and entered as Sileſia Lawns, and ſhall pay duty accordingly."

N. B. Under which direction it is underſtood, that all the German and Sileſia Linens, called Long Lawns, or Broad Lawns, though heretofore entered and paſſed either as Narrow Germany, or as Broad Germany Linen, do now fall to be entered.

* *Holland Whited Lawn is underſtood to be that ſpecies of foreign Lawn bleached in Holland, which heretofore imported from thence, was entered under the denomination of Broad Germany and Narrow Germany Linen.*

N° 44. Duty on Oak Bark imported, 1772,

Was granted by the law noted under N° 43 in the Chronological Table preceding.

(*a*) This duty not having been appropriated by the law impoſing it, muſt be paid into the Receipt of his Majeſty's Exchequer, for the future diſpoſition of parliament; and is as follows.

	The duty. l.	s.	d.
* For each hundred weight of Oak Bark imported ———	0	0	1

To be raiſed, levied, collected, and recovered, by ſuch ways and means, and under ſuch rules, regulations, penalties and forfeitures, as the duty for any goods or merchandize imported may be raiſed, levied, collected, or recovered by law.

(*b*) When the price of Oak Bark ſhall be under ten pounds for the load of Hatch Bark, containing forty-five hundred weight, delivered at the buyer's warehouſes in the city of London, or within the Weekly Bills of Mortality:

Or,

When the price of Oak Bark in the Rinds, ſhall be under two pounds ten ſhillings for the load of Rinds, containing thirty yards when the ſame are ſet three Rinds thick, with two ſkirts and a cover, delivered at the buyer's warehouſes within the city of London, or Weekly Bills of Mortality; then, and in either of theſe caſes,

No Oak Bark whatſoever ſhall be allowed to be imported, under the penalty of forfeiture, and twenty pounds for each load of Hatch or Rinds, to be recovered of the importer.

(*c*) In order to aſcertain the price of Oak Bark, as abovementioned, a due regiſter is to be kept by the clerk of the Tanners Company, of the prices at which Oak Bark is bought by all and every perſon or perſons reſiding in London, or within the Weekly Bills of Mortality, or by any other perſon, for their uſe.

(*d*) When it appears from ſuch regiſter, that the average price of the Hatch Bark does amount to ten pounds per load, each load containing forty-five hundred weight;

Or,

That the average price of Rind Bark does amount to two pounds ten ſhillings per load, each load containing thirty yards of Rinds, when the ſame are ſet three Rinds thick, as aforeſaid, delivered at the buyer's warehouſes; then, and in any of theſe caſes,

(*a*) 12 Geo. III. cap. 50. § 2.
(*b*) 12 Geo. III. cap. 50. § 3.
(*c*) 12 Geo. III. cap. 50. § 5.
(*d*) 12 Geo. IH. cap. 50. § 8.

* *N. B. By* 13 *Geo. III. cap.* 74. *appropriated to that branch of the* Cuſtoms *which is called the* Old Subſidy.

Upon the average price of the load of Hatch or Rind Bark (each load reſpectively containing as aforeſaid) for the ſpace of one month preceding, being certified by three or more purchaſers of Hatch or Rind Bark within the city of LONDON, or Weekly Bills of Mortality, to the Lord Mayor of the city of LONDON, or any two of the Aldermen thereof; and upon oath being made by the ſaid purchaſers reſpectively, that the notes given in by them to the clerk of the Tanners Company, contain a true account of the price paid for the Bark; and upon the ſaid clerk of the Tanners Company making oath to the truth of his entries, agreeable to the notes in writing ſo delivered into him, as aforeſaid, the ſaid Mayor or Aldermen, ſhall ſign and deliver ſuch certificate as ſoon as conveniently may be, to the Collector or Receiver of his Majeſty's Cuſtoms at the port of LONDON, who ſhall publiſh the ſame in the LONDON GAZETTE; and after ſuch publication, no more than one penny per hundred weight ſhall be demanded or taken by any Officer of his Majeſty's Cuſtoms, or any other perſon whatſoever, on the importation of any Oak Bark into Great-Britain.

(*e*) When the importation of Oak Bark ſhall be permitted in manner aforeſaid, the clerk of the Tanners Company ſhall, on the firſt Tueſday in every month, certify upon oath to the Lord Mayor of the city of London, or any two of the Aldermen thereof, the average price of Oak Bark by the load of Hatch or Rinds, each load reſpectively containing as aforeſaid; and if it ſhall thereby appear, that the price of Oak Bark is under ten pounds the load of Hatch, or that the price of Rind Bark is under two pounds ten ſhillings the load, (each load of Hatch and Rind containing reſpectively as aforeſaid) then,

The ſaid certificate ſhall be ſigned and tranſmitted to the Collector of the Cuſtoms as aforeſaid, and ſhall be publiſhed in the next LONDON GAZETTE; from and after which publication, no Oak Bark ſhall be imported till the price ſhall amount to ten pounds per load of Hatch Bark, or to two pounds ten ſhillings per load of Rind Bark, each load containing reſpectively as aforeſaid, and the importation thereof be again permitted in the manner before directed; but,

No certificate to be produced to the Lord Mayor or Aldermen as aforeſaid, ſhall affect the importation of Oak Bark, unleſs it ſhall appear that the quantities purchaſed within the ſpace of one month, and duly regiſtered, as directed by this law, ſhall exceed one hundred loads of Hatch, or three hundred loads of Rind Bark, each load containing reſpectively as aforeſaid: and,

(*f*) If any perſon ſhall *bona fide* give any orders for the importation of Oak Bark, during the time that ſuch Bark was allowed to be imported, on payment of the duty of one penny per hundred weight, but which Bark ſhall not arrive till after the importation thereof was ſtopped in manner aforeſaid, ſuch Oak Bark may (upon ſufficient proof being made to the Collector of the Cuſtoms, by producing copies of the orders and affidavits to verify the ſame, that the orders for ſuch Bark were given while the ſame was allowed to be imported upon payment of the ſaid duty) be entered and imported, upon payment of the duty aforeſaid.

(*e*) 12 Geo. III. cap. 50. § 9.

(*f*) 12 Geo. III. cap. 50. § 11.

N° 45. UNRATED GOODS imported, undervalued.

BY the 4th rule of the Book of Rates, eſtabliſhed by the act of the 11 Geo. I. cap. 7. and by the 8th ſection of that law, this branch is inſtituted.

APPROPRIATION.

The money ariſing by this branch is to be paid into his Majeſty's Exchequer in ENGLAND, towards the Sinking Fund.

(*a*) For the better preventing frauds, and that all merchants may be upon an equal foot in

(*a*) 4th rule of Additional Book of Rates of 11 Geo. I. cap. 7.

trade, the Collector and Comptroller, or other proper Officers of the Customs, at all ports in Great-Britain where goods paying duty *ad valorem* are imported, may open, view, and examine the same, and compare them with the value and price thereof sworn to, or affirmed upon their entry; and if upon such view and examination it shall appear, that such goods or merchandizes are not valued by such oath or affirmation, according to the true value and price thereof, the importer or proprietor is then, on demand, to be made in writing by the Customer or Collector, and Comptroller of such port of importation, to deliver, or cause to be delivered, all such goods and merchandizes into his Majesty's warehouse at said port, for the use and benefit of the crown; and upon such delivery, the Customer, or Collector of such port, with the privity of the Comptroller, shall, out of any money in the hands of such Customer or Collector, arising by customs, or other duties belonging to the crown, pay to the importer or proprietor, the value of such goods and merchandizes so sworn to, or affirmed, together with an addition of the customs and other duties paid for such goods, and of ten pounds *per centum* to such value, taking a receipt for the same from such importer or proprietor, in full satisfaction for the said goods as if they had been regularly sold; and the Commissioners of the Customs for the time being, shall cause the said goods to be fairly and publickly sold for the best advantage, and out of the produce thereof, the money so paid or advanced, as aforesaid, shall be repaid to such Customer or Collector, with the privity of the Comptroller, to be replaced to such funds from whence the same was borrowed; and the overplus, if any, to be paid into the Exchequer, and appropriated as beforementioned.

But by the 5 Geo. III. cap. 43. § 2. it is enacted and declared, That from and after the 1st day of June, 1765, where, upon view and examination of the proper Officers of the Customs, as aforesaid, such goods shall appear to be undervalued, as before described, the said Officers may take, detain, and carry such goods to his Majesty's warehouse for the use and benefit of the crown, although the importers or proprietors thereof neglect or refuse to deliver the same into such warehouse, as aforesaid: and that the Commissioners of the Customs for the time being, may cause the said goods to be fairly and publickly sold, as soon as may be, for the best advantage (whether the value of the goods sworn to, or affirmed, together with the ten pounds *per centum* thereon, and the duties which shall have been paid for such goods, be demanded or not, or whether the receipt directed to be taken, be given or not) and out of the produce thereof, the money directed to be paid or advanced for such goods, shall be paid to the Collector, to be replaced to such funds from whence he borrowed the same, provided the same shall have been by him so paid or advanced; but if not, then the same shall remain in the hands of the said Collector, until the importer or proprietor shall demand the same, and give a receipt as directed; and after deducting from the overplus (if any) the charges arising by the warehousing and sale of such goods and merchandizes, the said Commissioners of the Customs shall, and may, order the several and respective Officers of the Customs concerned in the view and examination of such goods and merchandizes to be paid, as an encouragement for the faithful discharge of their duty thereon, one MOIETY of the remainder of such overplus (if any) and the other moiety thereof is to be paid into his Majesty's Exchequer, towards the Sinking Fund, as before appropriated.

By the 29 Geo. II. cap. 15. § 4. all British and Irish Linens entered outwards for the bounty granted by that act, as not exceeding the value of one shilling and sixpence a yard, and (*b*) Linens of the like species made in, and regularly imported from the Isle of Man, and afterwards exported from Great-Britain, that shall, upon view and examination of the proper officers, appear to be of greater value than one shilling and sixpence a yard, are made subject to the above regulations, and may be taken and sold, on paying to the exporter or seller for exportation, the value of one shilling and seven pence a yard, one moiety of the overplus produced by the sale, after defraying the expences thereof; and the necessary charges incident thereto, to be paid into his Majesty's Exchequer towards the Sinking Fund; and the other moiety to the proper Officers of the Customs who shall have searched and examined such Linens. And,

By the 10 Geo. III. cap. 38. § 3. all BRITISH CHECKED or STRIPED LINEN of the breadth of 25 inches or more, and not exceeding one shilling and sixpence, nor under seven-

---

(*b*) 5 Geo. III. cap. 43. § 13.

pence in value per yard, entered outwards for exportation, as intituled to the bounty thereby granted, is, if found to be of a greater value than one ſhilling and ſixpence a yard, made ſubject to the ſame regulations, and may, in like manner, be taken and ſold, on paying the exporter or ſeller the value of one penny per yard, over and above the eſtimated value thereof.

By the ſame law, all DIAPERS, HUCKABACKS, SHEETING, AND OTHER SPECIES OF LINEN, upwards of one yard Engliſh in breadth, on which a bounty of one penny halfpenny for every ſquare yard is thereby given, provided the value exceeds not one ſhilling and ſixpence for every ſuch ſquare yard, is thereby made liable to the ſeveral conditions, reſtrictions, and limitations abovementioned.

OUTWARDS.

N° 46. SUBSIDY and One per Cent. OUTWARDS; With

The Duties on { LEATHER / WHITE WOOLLEN CLOTHS / FOREIGN GOODS uſed in Dying } Exported.

And,

On CULM exported to Liſbon,

WAS granted, revived, and continued, by the ſeveral laws noted under N° 45 in the Chronological Table preceding.

APPROPRIATION.

This branch (in like manner as the Duty on Hides and Skins, Additional Duty on Hides and Skins, Duty on Sope and Paper, Additional Duty on Coals, and Additional Duty on Candles) is, by 3 Geo. I. cap. 7. made part of the General Fund by that act eſtabliſhed.

This duty being granted, with the Subſidy Inwards, by the act of 12 Car. II. cap. 4. was, like it, diſtinguiſhed under the heads of Tonnage and Poundage, and is to be paid in ready money before ſhipping of the goods in order to be carried out of this realm.

(*a*) Subject to tonnage was all Beer exported, and charged as follows.

	In money. l.	s.	d.
For every ton of BEER, to be exported in ſhipping Engliſh-built	0	2	0
For every ton of BEER exported in any other ſhipping	0	6	6

But this duty was, by an act of the 22 and 23 Car. II. cap. 13. altered, and a duty of one ſhilling a ton, and no more, laid upon Beer, Ale, and Mum, exported.

And,

By a ſubſequent act of 1 Will. and Mary, cap. 22. Beer, Ale, Cyder, and Mum, was allowed to be ſhipped off and exported as merchandize, upon payment of one ſhilling for every ton, to be levied and paid under ſuch rules and penalties, and for ſuch time, and in ſuch manner, as by the laws of Tonnage and Poundage are ordained. But,

By the 8 Geo. I. cap. 15. § 7. this duty was totally taken off, for the further encouragement of the Britiſh manufactures; and it was thereby declared and enacted, "That the ſeveral ſubſidies and other duties whatſoever, payable upon the exportation of ANY GOODS AND MERCHANDIZES OF THE PRODUCT OR MANUFACTURE OF GREAT-BRITAIN, ſhould ceaſe, determine, and be no longer due or payable", excepting ſome particular goods, touching which a ſpecial proviſion is made by ſaid act, and which are hereafter enumerated.

(*a*) See the end of Rates Outwards.

(*b*) Subject to Poundage, which is a duty of twelve pence for every twenty ſhillings of the rate or value, as hereafter ſtated, were all other goods and merchandizes of every merchant, natural-born ſubject, denizen, and * alien, to be carried out of this realm; and as well native commodities, as manufactures wrought of any ſuch native commodities, except and foreprized ALL MANNER OF WOOLLEN CLOTHS made or wrought within this realm, commonly called OLD DRAPERIES, which are by this law ſubjected to a ſpecial and particular duty, called SUBSIDY OF WOOLLEN CLOTHS, or OLD DRAPERY.

(*c*) HERRINGS and OTHER SEA-FISH, taken on the ſea by any of his Majeſty's ſubjects, and exported in ſhips and other veſſels of any of the ſubjects of this realm; and

ALL OTHER GOODS AND MERCHANDIZES which, in the Book of Rates Outwards referred to by this act, are declared to be CUSTOM-FREE.

Excepted alſo are

ALL FOREIGN GOODS AND MERCHANDIZES which, by the ſecond rule annexed to the Book of Rates, are directed to be exported within twelve months by Britiſh, and within nine months by ſtrangers, to obtain the drawback of the duties, (but which limitation of time is, by 7 Geo. I. cap. 21. extended to three years for all exporters) upon due proof being firſt made by certificate from the officers, of the due entry and payment of the cuſtom and ſubſidy of all ſuch foreign goods and merchandizes inwards, together with the oath of the merchants importing and exporting the ſame, affirming the truth thereof.

And,

(*d*) ALL FOREIGN GOODS which, having duly paid all duties inwards, are, in regard of bad ſales, inforced to be kept on hand after the ſpace of a year *(limited by the rule aforegoing)* ſhall be elapſed; in which caſe, ſuch goods may be permitted to be ſhipped out for parts beyond the ſeas, without payment of any ſubſidy for the ſame outwards, upon due proof that the ſame was DULY ENTERED, and SUBSIDY PAID INWARDS.

N. B. It is here to be obſerved, that ſuch goods as were, at the time of making this rule, liable to no duties inwards, could have no benefit from it, but muſt neceſſarily be liable to this duty outwards: therefore Cotton Wool of the Britiſh plantations, *and ſuch of the other different ſpecies of foreign wool, ſtated in the ſaid Book of Rates, to be free inwards, as can now be legally exported, are liable to this duty outwards, except* Spaniſh Wool, *which is expreſsly duty-free by the ſaid Book of Rates outwards.*

	The duty. l. s. d.
(*e*) This duty (of Poundage) is to be levied and collected upon all goods and merchandize liable thereto, according to the particular rates affixed reſpectively in the column of rates outwards in the Book of Rates annexed to this law; and if not there rated, (*f*) to be levied according to the value and price of ſuch goods, to be affirmed upon the oath of the merchant, in the preſence of the Cuſtomer, Collector, Comptroller, and Surveyor, or any two of them; and is, for every twenty ſhillings of ſuch value or price	0 1 0

This original duty however, granted by the act of Tonnage and Poundage in the year 1660, has undergone ſeveral alterations ſince that time; ſome articles having been diſcharged therefrom by ſpecial and particular ſtatutes, and others charged with certain fixed and preciſe ſums in lieu of Poundage: thus, (*g*) all ſorts of corn and grain whatſoever, ground or unground, Bread, Biſcuit, and Meal, were allowed to be exported duty-free, by the laws noted at the foot hereof; as alſo (*h*) Beef, Pork, Butter, Cheeſe, and Candles; (*i*) Britiſh-made Sailcloth, (*k*) all ſorts of Linen-cloth of the manufacture of this kingdom, made of hemp or flax, whether fine or coarſe; (*l*) Copper of the produce and growth of Great-Britain, and Braſs-wire made in Great-Britain.

(*b*) 12 Car. II. cap. 4. § 2.
(*c*) 12 Car. II. cap. 4. § 5.
(*d*) 7th rule of Book of Rates.
(*e*) 12 Car. II. cap. 4. § 2.
(*f*) Rule at the end of Rates Outwards.
(*g*) 1 Will. and Mar. cap. 12. § 1. 11 and 12 Will. III. cap. 20. § 4.
(*h*) 3 and 4 Will. and Mar. cap. 8.
(*i*) 7 and 8 Will. III. cap. 39. § 2.
(*k*) 3 Geo. I. cap. 7. § 39.
(*l*) 7 Q. Ann. cap. 8. § 8.

* *N. B. Native commodities and manufactures thereof, exported by* aliens, *were liable to a double ſubſidy, that is, to pay two ſhillings for every twenty ſhillings; but this was repealed by the* 25 *Car. II. cap.* 6. *except* upon Coals.

Thus, likewiſe, by 22 Car. II. cap. 13. § 8. this duty was altered as to Horſes, Mares, and Geldings, and therein regulated as follows.

	The duty. l. s. d.
For every HORSE, MARE, or GELDING, exported by WAY OF MERCHANDIZE, to parts beyond the ſeas in amity with his Majeſty	0 5 0

And,

By 9 Q. Ann. cap. 6. § 5. and 9 Q. Ann. cap. 23. § 90. this duty was altered as to COALS EXPORTED, and other duties laid thereon; which ſee at large in the Rates Outwards.

This duty alſo on unwrought Tin was, by the 8 and 9 Will. III. cap. 34. reduced and fixed at 3s. for every hundred weight, containing 112 pounds.

Laſtly,

With reſpect to (*m*) ALL GOODS OR MERCHANDIZES OF THE PRODUCT OR MANUFACTURE OF GREAT-BRITAIN, this duty was entirely repealed and taken off, except on theſe following, provided (*n*) that due entries be firſt made of the ſaid goods or merchandizes in ſuch Cuſtom-houſe reſpectively where the ſame ſhall be exported, in the ſame manner and form, expreſſing the quantities and qualities of the reſpective goods, as was uſed and practiſed before the making of this law, (*n*) and ſo as the ſame be ſhipped by the proper officer for that purpoſe; on failure whereof, the ſaid goods are to be liable to the payment of the duties as if this law had never been made.

1 ALLUM.
2 COALS.
3 CONEY HAIR, or WOOL.
4 COPPERAS.
5 GLEW.
6 HAIR of all ſorts.
7 HARES WOOL.
8 HORSES.
9 LAPIS CALAMINARIS.
10 LEAD.
11 LEAD ORE.
12 LEATHER TANNED.
13 LITHARGE of LEAD.
14 SKINS of all ſorts.
15 TIN.
16 WHITE WOOLLEN CLOTHS.
17 WOOL CARDS.

* On which ſaid goods and merchandizes, the reſpective ſubſidies of Poundage, or other duties, payable upon their exportation at the time this law was made, are thereby declared not to be altered or leſſened; therefore this duty of twelve pence in the pound, ſtill falls to be levied upon the ſaid goods, according to their reſpective rates in the Book of Rates Outwards, referred to by the act of Tonnage and Poundage of 12 Car. II. cap. 4. and if not there rated, then according to the value and price of ſuch goods, to be affirmed upon the oath of the merchant, in the preſence of the Cuſtomer, Collector, Comptroller, and Surveyor, or any two of them, excepting the articles 2, 8, 15, and 16. which have certain fixed ſums laid upon them by different acts of parliament in lieu of this poundage, as before noted; and alſo,

N° 12. Leather, &c.

which was, by the act of 13 and 14 Car. II. cap. 7. § 2, and 3. prohibited to be tranſported to any parts beyond the ſeas, (except made into boots, ſhoes, or ſlippers, and) excepting ſuch Calve ſkins and Sheep ſkins dreſſed without the wool, as by law might be tranſported) in the following words.

(*o*) That no Skins or Hides, tanned or untanned, of any ox, ſteer, bull, cow, or calf, ſhould be carried, or tranſported, upon pain of forfeiting for every ſuch offence double their value.

This prohibition however was taken off for a limited time by the act of 20 Car. II. cap. 5. § 2. and liberty granted to export Leather, Sheep, and Calve ſkins, bought in open fair or market, on payment of the following duty.

(*m*) 8 Geo. I. cap. 15. § 7.
(*n*) 8 Geo. I. cap. 15. § 9.
(*o*) 13 and 14 Car. II. cap. 7. § 2, and 3.

* *N. B. The 4th ſection of* 12 *Car. II. cap.* 4. *directs, That if any goods of any merchant being born denizen that have paid the ſubſidy of Poundage outwards ſhall be taken by any enemies or pirates upon the ſea, or periſhed in any ſhip, the like quantity may be ſhipped out without payment of cuſtom, upon ſuch Proof and Record being made thereof in the court of Exchequer as is directed by this law.*

	The duty. l.	s.	d.
LEATHER OF ALL SORTS, SHEEP SKINS, and CALVE SKINS, TANNED, TAWED, or DRESSED, the hundred weight, containing 112 pounds	0	1	0

But this act being granted to continue to the 25 day of March, 1675, only, it was revived by an act *anno primo* Jacobi II. cap. 13. and by the 1st of Will. and Mar. cap. 23. both the said acts were revived and continued for the space of seven years, from the end of that session of parliament, and from thence to the end of the first session of parliament then next ensuing; and by the 7 and 8 of Will. III. cap. 36. were revived and continued during the space of seven years, from the 25th day of March, 1696, and from thence to the end of the first session of parliament then next ensuing: which last continuance expiring with the end of the first session of parliament after the 25th day of March, 1703, was, by the act of 1 Q. Ann. stat. 2. cap. 13. continued for the space of seven years from the end of that session of parliament, and from thence to the end of the first session of parliament then next ensuing. But before the expiration of this law, the act of 9 Q. Ann. cap. 6. was made; and by the 4th section thereof, it is declared, "That for and "during the term of 32 years, to be reckoned from the 8th day of March, 1710, it shall and "may be lawful for any person or persons, natives or foreigners, to buy in open fair or market, "and to export and transport from Great-Britain into Ireland, or ANY FOREIGN PARTS BE-"YOND THE SEAS, on payment of the following duty, and NO MORE."

	The duty. l.	s.	d.
ALL SORTS OF LEATHER, SHEEP SKINS, and CALVE SKINS, TANNED, TAWED, or DRESSED *, the hundred weight, containing 112 pounds; and so proportionably for a greater or lesser quantity	0	1	0

Which act is made perpetual by 3 Geo. I. cap. 7. § 1.

White Woollen Cloths

Were, by the act of tonnage and poundage, (*p*) liable to a duty outwards, called Subsidy on Woollen Cloths, or Old Drapery, viz.

	The duty. l.	s.	d.
For every SHORT CLOTH, containing in length not above 28 yards, and in weight not above 64 pounds, white or coloured, to be shipped by any British man	0	3	4
For every SHORT CLOTH of the same length and weight, exported by a Stranger	0	6	8

But this duty was, from and after the 30th of March, 1700, (*q*) repealed and taken off.

By 6 Q. Ann. cap. 8. there was a duty laid on all White Woollen Cloth, commonly called Broad Cloth, exported, to prevent the same being prejudicial to the dressing or dying of Woollen Cloths in this kingdom; and is as follows.

	The duty. l.	s.	d.
For every WHITE WOOLLEN CLOTH, commonly called BROAD CLOTH, exported into foreign parts	0	5	0

To be paid down (*r*) in ready money, without discount, before shipping, by the exporter, upon pain of forfeiting the same, or the value thereof.

Foreign Goods used in Dying.

(*s*) This duty is a subsidy of poundage upon all foreign goods, commodities, or materials, used in dying, which have been imported free of duty, and are again exported; and is,

	The duty. l.	s.	d.
For every twenty shillings value, according to the several rates and values hereafter mentioned, upon the following goods	0	0	6

And so after that rate for any greater or lesser quantities.

(*p*) 12 Car. II. cap. 4.
(*q*) 11 and 12 Will. III. cap. 20. § 1.
(*r*) 6 Q. Ann. cap. 8. § 2.
(*s*) 8 Geo. I. cap. 15. § 11.

* *It was determined in the court of Exchequer at Westminster, in Trinity term, 1757, upon a special verdict on a seizure from Whitehaven, "That Deer Skins, native or foreign, dressed in oil in Great-Britain, "were not liable to any duties on exportation."*

		Rate. l.	s.	d.	Duty. l.	s.	d.	20.
1	AGARICK, TRIMMED or PARED, the pound weight	0	6	8	0	0	2	—
2	AGARICK, ROUGH or UNTRIMMED, the like pound	0	1	8	0	0	0	16
3	ANNOTTO, the like pound	0	1	0	0	0	0	6
4	ANTIMONIUM CRUDUM, the hundred wt. containing 112 lb	0	6	8	0	0	2	—
5	AQUA FORTIS, the bottle, containing 4 gallons	2	5	0	0	1	1	10
6	ARGOL, the hundred weight, containing 112 lb	1	3	4	0	0	7	—
7	ARSENICK, the pound weight	0	0	1⅓	0	0	0	0⅔
8	BAY BERRIES, the hundred weight, containing 112 lb	0	4	5⅓	0	0	1	6⅔
9	BRAZIL, or FERNAMBUCK WOOD, the hund. wt. cont. 112 lb	1	15	0	0	0	10	10
10	BRAZILETTO, or JAMAICA WOOD, the hund. wt. cont. 112 lb	1	1	8	0	0	6	10
11	COCHINEAL, the pound weight	0	6	8	0	0	2	—
12	CREAM OF TARTAR, the hundred weight, containing 112 lb	2	0	0	0	1	0	—
13	FUSTICK, the hundred weight, containing 112 lb	0	5	0	0	0	1	10
14	GALLS, the hundred weight, containing 112 lb	2	0	0	0	1	0	—
15 16	GUM ARABICK, or GUM SENEGA — the hundred weight, containing 112 lb *	0	10	0	0	0	3	—
17	INDICO of all sorts, the pound weight	0	3	4	0	0	1	—
	N. B. The act of 21 Geo. II. cap. 30. which gave the bounty of 6 d. per pound upon Indico imported of and from the Britiſh plantations in America, directed the ſaid bounty to be repaid on exportation; but the act of 3 Geo. III. cap. 25. which reduces ſaid bounty to 4 d. per pound, declares that no part of ſuch bounty ſhall be repaid upon the exportation of ſuch Indico.							
18	ISINGLASS, the hundred weight, containing 112 lb	1	13	4	0	0	10	—
19	LITMUS, the hundred weight, containing 112 lb	1	0	0	0	0	6	—
20	LOGWOOD, the hundred weight, containing 112 lb	2	0	0	0	1	0	—
	But by 7 Geo. III. cap. 47. this duty is repealed upon Logwood exported, provided that due entries be made at the Cuſtom-houſe, in the ſame manner and form, expreſſing the quantities and qualities, as was uſed before making the ſaid act; and to be ſhipped outwards, in the preſence of the proper officers of the Cuſtoms, and in Britiſh-built ſhips *navigated according to law: on failure of which, it is to be liable to the ſame duty, as if this act had not been made.*							
21	MADDER of all ſorts, the hundred weight, containing 112 lb	1	10	0	0	0	9	—
22	MADDER ROOTS, the pound weight	0	0	4	0	0	0	2
23	NICORAGUA WOOD, the ton weight	8	0	0	0	4	0	—
24	ORCHAL, the hundred weight, containing 112 lb	2	0	0	0	1	0	—
25	ORCHELIA, the hundred weight, containing 112 lb	1	0	0	0	0	6	—
26	POMEGRANATE PEELS, the hundred weight, containing 112 lb	0	13	4	0	0	4	—
27	RED or GUINEA WOOD, the hund. weight, containing 112 lb	1	10	0	0	0	9	—
28	SAFFLORE, the pound weight	0	1	0	0	0	0	6
29	SAL ARMONIACK, the like pound	0	0	6⅔	0	0	0	3⅓
30	SAL GEM, the like pound	0	0	2⅔	0	0	0	1⅓
31	SAPAN WOOD, the hundred weight, containing 112 lb	0	10	0	0	0	3	—
32	RED SAUNDERS, the hundred weight, containing 112 lb	1	6	8	0	0	8	—
33	SHOEMACK, the hundred weight, containing 112 lb	0	13	4	0	0	4	—
34	STICKLACK, the pound weight	0	0	4	0	0	0	2
35	TURNSOLE, the like pound	0	0	2⅔	0	0	0	1⅓
36	VALONIA, the ton weight	7	0	0	0	3	6	—
37	VERDIGREASE, the pound weight	0	0	6⅔	0	0	0	3⅓

* *N. B. By 6 Geo. III. cap. 46. § 5. any quantity of Gum Senega, or Gum Arabic, not exceeding 30 tons, may be exported to Ireland by any of his Majeſty's ſubjects, being natives of Great-Britain or Ireland, for the uſe of the Linen manufactory duty-free, under the reſtrictions by that law laid down and eſtabliſhed.*

Which ſubſidy of ſix pence in the pound for the ſaid goods, commodities, and materials, uſed in dying, exported upon the ſeveral and reſpective rates and values as aforeſaid, is to have ſuch or the like reſpective continuances; and is to be raiſed, received, levied, and recovered, by ſuch ways and means, and under ſuch penalties and forfeitures, and with ſuch allowances for goods loſt or taken at ſea, and in ſuch manner and form as the ſubſidy of poundage on goods exported.

Culm exported to Liſbon.

By 31 Geo. II. cap. 15. Culm is permitted to be exported for the ſpace of 15 years, from the 25 day of March 1758, and from thence to the end of the then next ſeſſion of parliament, from Great-Britain to LISBON, in the KINGDOM OF PORTUGAL, upon payment of the following duty.

	The duty. l. s. d.
For every chalder of CULM, * *Newcaſtle meaſure*	0 1 0

And,

By 13 Geo. III. cap. 70. the ſaid law is further continued until the 25 day of March 1793, and from thence to the end of the then next ſeſſion of parliament, and the following duty laid upon Culm exported in foreign ſhipping.

	The duty. l. s. d.
For every chalder of Culm, * *Newcaſtle meaſure*, in a foreign ſhip	0 1 6

And after ſaid rates for any greater or leſſer quantities.

The exporter is, before loading, to become bound, with other ſufficient ſecurity, in treble the value thereof, to the Commiſſioners, or chief officer or officers of his Majeſty's Cuſtoms, belonging to the place where the ſame ſhall be put on board *(the form of which bond or ſecurity ſee in the Appendix)* that ſuch Culm ſhall be landed at Liſbon, in the kingdom of Portugal, and not elſewhere; and that a certificate under the hand and ſeal of the Britiſh conſul general, or deputy conſul, reſiding at Liſbon, ſhall, within twelve calendar months from the date of ſaid bond (the danger of the ſeas and enemies excepted) be returned to the ſaid officers who took the ſaid bond, that ſuch Culm hath been landed at Liſbon; and no ſhip lading Culm, is to depart or go out of port, without firſt giving ſuch ſecurity, under the penalty of forfeiture of ſuch ſhip, and alſo of the Culm on board her, or the value thereof.

(*t*) This duty is to be raiſed, collected, levied, recovered, and paid, in the ſame manner, and under ſuch penalties and forfeitures, and by ſuch rules, ways, and methods, as the duties upon Coals exported are by law to be raiſed and levied.

One per Cent. Outwards.

By 14 Car. II. cap. 11. § 35. was firſt granted from 29 Septemb. 1662, during the King's life.
By 1 Jac. II. cap. I. § 4. continued during his life.
By the ſeveral Acts which continue the Subſidy Outwards, continued for ever.

This duty is payable in ready money, without diſcount, upon all goods and merchandizes liable to ſubſidy outwards †, exported from any port of Great-Britain capable of a ſhip or veſſel of two hundred tons upon an ordinary full ſea, to any part or place of the MEDITERRANEAN SEA, beyond the port of MALAGA *(for a liſt of which ports, ſee page* 21.) in any ſhip or veſſel that hath not two decks, and doth carry leſs than ſixteen pieces of ordnance mounted, together with two men for each gun, and other ammunition proportionable.

	The duty.
It is, over and above the ſubſidy of tonnage and poundage outwards, one-fifth part thereof, that being upon the rate or value	1 per centum.
	I. s. d.
So that for every 100l. of the rate of all goods liable to the ſubſidy outwards if rated; and if not, for every 100l. of their value, this duty is	1 0 0
Or, for every 20s. thereof	0 0 $2\frac{8}{20}$

(*t*) 31 Geo. II. cap. 15. § 2.

* *The proportion that a Newcaſtle chalder of Coals bears to Wincheſter, is as* 11 *is to* 21; *according to which, the duty outwards on Coals is computed.*

† *N. B. None of the aforeſaid foreign goods uſed in dying are practically conſidered as liable to this duty, which was impoſed ſo long before the ſubſidy of poundage outwards, by* 8 *Geo. I. cap.* 15. *exiſted.*

N° 47. Duty on Coals exported, 1714,

WAS granted and continued by the laws noted under N° 46 in the Chronological Table preceding.

APPROPRIATION.

By 6 Geo. I. cap. 4. this branch (together with Branch N° 27 in the Chronological Table, viz. Additional Duty on Sope, Paper, &c.) is appropriated to the increaſed and additional fund of the South-ſea company, for payment of ſo much of the lottery orders 1714, as were ſubſcribed into the capital of ſaid company.

(*a*) This duty is, over and above all former duties, to be paid

		The duty. l.	s.	d.
For and upon all Coals ſhipped to be exported beyond the ſeas* (except to *Ireland*, the *Iſle of Man*, or his *Majeſty's plantations*) the chalder, Newcastle measure †	In foreign bottoms	0	5	0
	In Britiſh bottoms	0	3	0

(*b*) To be raiſed, levied, aſcertained, ſecured, collected, anſwered, and paid, by ſuch ways, means, and methods, and under ſuch pains, penalties, and forfeitures, and in ſuch manner and form, as the preſent duties upon exportation of Coals, or any other cuſtomable goods to any foreign parts are to be aſcertained, levied, and raiſed. Such of the ſaid duties ariſing in England, to be under the management of the Commiſſioners and Officers of the Cuſtoms there; and ſuch as ariſe in Scotland, to be under the management of the Commiſſioners and Officers of the Cuſtoms in that part of the united kingdom: and to be paid (the neceſſary charges of raiſing and accounting for the ſame excepted) into the Receipt of the Exchequer in England, diſtinctly and apart from all other branches of the public Revenues.

(*a*) 12 Q. Ann. ſtat. 2. cap. 9. § 9. | (*b*) 12 Q. Ann. ſtat. 2. cap. 9. § 12.

* *Although it is the practice to charge* Culm exported *with the duty of Coals, yet it is virtually diſcharged from this branch* on exportation to Liſbon, *by the act of* 31 *Geo. II. cap.* 15.

† *For the proportion that the Newcaſtle chalder bears to the Wincheſter chalder, ſee the note under page* 106.

N° 48. Additional Duty on Coals exported, 1757,

WAS granted by the law noted under N° 47 in the Chronological Table preceding.

APPROPRIATION.

(*a*) This duty is made part of a fund eſtabliſhed for the payment of annuities at three pounds per centum per annum, transferable at the Bank of England, and redeemable by parliament on the principal ſum of 3,000,000l. and alſo of annuities for lives, after the rate of 11. 2s. 6d. per annum for every 100l. of the ſaid three millions; and is, over and above all former duties payable, as follows.

	The duty. l.	s.	d.
For every chalder of Coals, Newcastle measure*, ſhipt for exportation to any part beyond the ſeas † *(except to Ireland, the Iſle of Man, or his Majeſty's plantations)*	0	4	0

And after this rate for any greater or leſſer quantity.

To be raiſed, levied, collected, and paid, in the ſame manner, and under ſuch penalties and forfeitures, and by ſuch rules, ways, and methods, as the former duties payable upon the exportation of Coals are to be raiſed, levied, collected, and paid.

(*b*) A book is to be kept in the office of the Auditor of the Receipt of the Exchequer in England, in which all the monies ariſing from this duty, and paid into the ſaid Receipt, is to be entered ſeparate and apart from all other monies payable to his Majeſty on any account whatſoever.

N. B. This branch, as well as the Subſidy 1759, *appears, by the opinion mentioned in page* 33, *not to be liable to any of the payments therein enumerated.*

(*a*) 30 Geo. II. cap. 19. § 28, 29, 31, 33, 42. | (*b*) 30 Geo. II. cap. 19. § 29.

* *For the proportion that the Newcaſtle chalder bears to the Wincheſter chalder, ſee the note under page* 106.

† *Although it is the practice to charge* Culm exported *with the duty of Coals, yet it is virtually diſcharged from this branch* on exportation to Liſbon, *by the act of* 31 *Geo. II. cap.* 15.

N° 49. Duty on Beaver Skins and Beaver Wool exported, 1764,

WAS granted by the law noted under N° 48 in the Chronological Table preceding.

APPROPRIATION.

This duty was, by the act of 4 Geo. III. cap. 9. impoſing it, directed to be levied, collected, paid, and applied, in ſuch manner, and for the ſame purpoſes, as the duties, by that act repealed, on Beaver Skins imported from any of his Majeſty's dominions in America were levied, collected, paid, and applied.

From which words, the export duty following ſhould in ſtrictneſs be proportioned to, and divided amongſt the branches Old Subſidy, New Subſidy, One-third Subſidy, Two-thirds Subſidy, Impoſt 1692, and Subſidy 1747; but as that diviſion would be tedious, it is the practice to bring it to account in one ſum in the King's books, under the title of this branch.—This duty is as follows.

	The duty. l.	s.	d.
1. For every Beaver Skin, or piece of Beaver Skin, exported	0	0	7
2. For every pound weight averdupois of Beaver Wool or Wombs exported	0	1	6

This duty outwards, together with the repeal of the duties ſubſiſting upon the importation of Beaver Skins from any of his Majeſty's dominions in America, at the time it was laid, is declared (*a*) to be intended to promote and encourage the manufacture of Hats in this kingdom.

(*a*) 4 Geo. III. cap. 9. § 1.

N° 50. Additional Duty on Coals exported, 1765,

WAS granted by the law noted under N° 49 in the Chronological Table preceding.

APPROPRIATION.

This duty is to be carried to and made part of the fund commonly called the Sinking Fund, towards making good the annuities payable out of the ſaid fund, in reſpect of certain navy, victualling, and tranſport bills, charged thereupon, by the act of 5 Geo. III. cap. 23. and is, over and above all former duties, as follows.

	The duty. l.	s.	d.
For every chalder of Coals, Newcastle measure*, ſhipped for exportation to any part beyond the ſeas † *(except to Ireland, the Iſle of Man, or the Britiſh dominions in America)*	0	4	0

And after that rate for any greater or leſſer quantity.

(*a*) To be raiſed, levied, collected, and paid, in the ſame manner, and under ſuch reſtrictions, penalties, and forfeitures, and by ſuch rules, ways, and methods, as the former duties payable upon the exportation of Coals are to be raiſed, levied, collected, and paid.

(*b*) To be paid into the Receipt of his Majeſty's Exchequer at Westminster, diſtinctly and apart from all other branches of the public Revenue.

But by 6 Geo. III. cap. 40. § 9, 10, and 11. it is declared and enacted, That the inhabitants of the iſlands of Jersey, Guernsey, and Alderney, may export and tranſport, annually, the ſeveral quantities of Coals herein after mentioned, free of this duty, from the ports of Newcaſtle and Swanſea, to the ſaid iſlands, for the uſe and conſumption of his Majeſty's ſubjects there, and of the Casket Lights; ſo as the perſons who ſhall ſhip ſuch Coals, do, before the ſhipping thereof, deliver unto the Collector and Comptroller of the Cuſtoms of the ſaid two ports reſpectively, a writing, under the ſeal of the reſpective governors of the ſaid iſles into which ſuch Coals are to be tranſported, or his deputy, expreſſing the name of the party

(*a*) 5 Geo. III. cap. 35. § 1. | (*b*) 5 Geo. III. cap. 35. § 9.

* *For the proportion that the Newcaſtle chalder bears to the Wincheſter chalder, ſee the note under page* 106.

† *Although it is the practice to charge* Culm exported *with the duty of Coals, yet it is virtually diſcharged from this branch* on exportation to Liſbon, *by the act of* 31 *Geo. II. cap* 15.

appointed to export, the number of chalders, and the name of the iſle to which to be carried, and in which, or in ſome of the members or parts thereof, or in the Caſket lights, they are to be uſed or conſumed; and ſpecifying, that the party ſo appointed to export had, before the making and ſealing of ſuch writing, entered into ſufficient bond, for his Majeſty's uſe, in the penalty of twenty pounds for every chalder, for the due landing of ſuch Coals accordingly, (the danger of the ſeas only excepted;) ſuch reſpective governors, or their reſpective deputy or deputies, for whom they will anſwer, taking care, not to make to any perſons any ſuch writing to authorize them to fetch a greater quantity of Coals into the ſaid iſlands in one year (accounting it to begin from the 20th of June annually) or in any other proportions, than are here limited and expreſſed, and of which the Collectors and Comptrollers of ſaid ports are to keep true accounts, and not to permit any greater quantities to be ſo loaded, under the penalty of 20l. for every chalder.

OUT OF THE PORT of NEWCASTLE	Into the iſle of	Jerſey,	350	Chalders, Newcaſtle meaſure, and NO MORE.
		Guernſey,	1000	
		Alderney,	110	
OUT OF THE PORT of SWANSEA	Into the iſle of	Jerſey,	150	Chalders, Newcaſtle meaſure, and NO MORE.
		Guernſey,	150	
		Alderney,	10	

N° 51. ADDITIONAL DUTY on GUM SENEGA, or GUM ARABIC, exported, 1765,

WAS granted by the laws noted under N° 50 in the Chronological Table preceding.

APPROPRIATION.

(*a*) This duty is, over and above all other former duties, to be paid down upon entry, without any allowance or deduction whatſoever; and the money ariſing thereby is (the neceſſary charges of raiſing, collecting, recovering, and paying the ſame, excepted) to be paid into the Receipt of his Majeſty's Exchequer in ENGLAND, diſtinctly and apart from all other branches of the public Revenue, and there reſerved to be from time to time diſpoſed of by parliament; which duty is as follows.

	The duty. l. s. d.
For every hundred weight averdupois of GUM SENEGA, or GUM ARABIC, exported to any parts beyond the ſeas	1 10 0 *

And after ſaid rate for any greater or leſſer quantity.

(*b*) To be raiſed, levied, collected, and recovered, in the ſame manner, and by ſuch ways and means, and under ſuch penalties and forfeitures, and with ſuch allowances for goods loſt at ſea, as the ſubſidy of poundage for any goods and merchandizes exported may by law be raiſed, levied, collected, and recovered.

But by 6 Geo. III. cap. 46. § 5. liberty is given TO ANY OF HIS MAJESTY'S SUBJECTS, *being natives of Great-Britain or Ireland*, to export to Ireland, to be uſed in the linen manufactures of that kingdom, any quantity of Gum Senega, or Gum Arabic, ſo that the whole quantity of both the ſaid Gums do not exceed THIRTY TON WEIGHT averdupois in any one year, without paying this, or any other duty; provided notice be firſt given to the Commiſſioners of the Treaſury, of the quantity of ſuch Gums reſpectively, intended to be exported, with the name of the ſhip and maſter in which the ſame is to be laden, and the port in Ireland to which intended to be carried, and their licence obtained for that purpoſe.

The exporter is, before ſhipping, to give bond, with ſufficient ſecurity, to his Majeſty, his heirs and ſucceſſors, in the ſum of 31. 10s. for every hundred weight of ſuch Gums reſpectively, that the ſame ſhall (the danger of the ſeas excepted) be well and truly exported to and landed at the port in Ireland named and expreſſed in ſuch bond; and upon landing, to be immediately lodged in ſuch warehouſe as the Commiſſioners of his Majeſty's Revenue ſhall direct and approve; and to produce, within twelve months from the date of the bond, to the Commiſſioners, or principal officers of the Cuſtoms at the port where ſuch bond was given, a certi-

(*a*) 5 Geo. III. cap. 37. § 1, and 3. | (*b*) 5 Geo. III. cap. 37. § 2.

* *By* 14 *Geo. III. cap.* 10. *this duty is reduced to* £ 0 5 0 *the hundred weight.*

ficate under the hands and ſeals of the Collector and Comptroller, or other principal officers of the Cuſtoms at the port where ſuch Gums reſpectively ſhall be landed and ſecured, that the ſame have been ſo landed and delivered into their cuſtody and poſſeſſion. *For the form of this bond ſee the Appendix.*

N. B. This duty being impoſed by the ſame law, and applied to the ſame purpoſes, as that contained under Branch N° 38 *inwards, is to be accounted for with it in the abſtracts, remittances, and other accounts, under the general head of* Duty on Gum Senega and Gum Arabic 1765; *in like manner as the duty outwards to the Impoſt* 1692 *on Lapis Calaminaris exported is accounted for, with the duties inwards to that branch, under the general head of Impoſt* 1692.

N° 52. Duty on Foreign Cambricks and French Lawns exported to America, 1766,

WAS granted by the law noted under N° 51 in the Chronological Table preceding.

APPROPRIATION.

(*a*) This duty, in like manner as the exceſs of that upon Branch N° 41 (the neceſſary charges of raiſing, collecting, levying, recovering, anſwering, paying, and accounting for the ſame excepted) is to be paid into the Receipt of his Majeſty's Exchequer in England, diſtinctly and apart from all other branches of the public Revenue, to be there reſerved for the diſpoſition of parliament; and is as follows.

		The duty. l.	s.	d.
For and upon Every piece of Foreign Linen Cloth called Cambricks, containing 13 ells; Every piece of French Lawns, containing 13 ells	which ſhall be ſhipped for exportation to any colony or plantation in America that now is, or hereafter may be, under the dominion of his Majeſty, his heirs and ſucceſſors	0	3	0

And ſo in that proportion for any greater or leſs quantity.

(*b*) To be paid down in ready money to the Collector of the Cuſtoms, without any allowance or deduction whatſoever, by the owner or proprietor of ſuch goods, before the ſame be taken out of any warehouſe or warehouſes wherein the ſame ſhall be ſecured in this kingdom.

(*c*) Upon entry of ſuch Cambricks or French Lawns for exportation to any place beyond the ſeas, except to ſome Britiſh colony or plantation in America, the bond which is now by law (*d*) required to be given for the due exportation of ſuch goods ſhall be, with further condition not to reland the ſame in any part of the Britiſh dominions in America.

N. B. The 7 Geo. III. cap. 43. *having expreſsly reſtrained the importation of Cambricks and French Lawn into the port of London only, and that by licence from the Commiſſioners of the Cuſtoms in England; and having alſo directed them to be warehouſed upon ſuch importation, and not to be delivered out but under ſecurity, and on condition, to be exported to* ſome of the Britiſh colonies or plantations in America, *and on payment of the above duties; and having alſo laid down the ſame rules and regulations with reſpect to all Cambricks and French Lawns that are ſeized, condemned, and ſold, it amounts to a virtual repeal of this laſt clauſe provided by 6 Geo. III. cap.* 52. § 14.*

(*a*) 6 Geo. III. cap. 52. § 10, and 28.
(*b*) 6 Geo. III. cap. 52. § 11.
(*c*) 6 Geo. III. cap. 52. § 14.
(*d*) 32 Geo. II. cap. 32. § 3.

* *For the form of a bond to be given for ſeized Cambricks exported, ſee the Appendix.*

N° 53. Subsidy Outwards on Rice exported, 1767,

WAS granted by the law noted under N° 52 in the Chronological Table preceding.

APPROPRIATION.

(*a*) This duty (the neceſſary charges of management excepted) is to be paid into the Receipt

(*a*) 7 Geo. III. cap. 47. § 8.

of his Majeſty's Exchequer in ENGLAND, and be there reſerved for the diſpoſition of parliament; and is

A SUBSIDY OF POUNDAGE OF SIX PENCE IN THE POUND.

	The duty. l.	s.	d.
(b) For and upon all RICE which hath been, or ſhall be imported duty-free, by virtue of the act of * 7 Geo. III. cap. 30. and which ſhall be again exported, according to the value or rate ſet upon Rice imported in the Book of Rates of 12 Car. II. cap. 4. which is, for every hundred pounds of ſuch rate	2	10	0

See the note at end hereof.

To be raiſed, levied, collected, and recovered, by ſuch ways and means, and under ſuch rules, regulations, penalties, and forfeitures, as the ſubſidy of poundage for any goods or merchandize exported may by law be raiſed, levied, collected, or recovered.

On the 10th of June 1767, there was a parcel of Rice, conſiſting of 3450 C. wt. entered outwards, and exported from London, by Thomas Robinſon, William Panter, and William Turner, that had been imported duty-free into that port, under the act of 7 Geo. III. cap. 30. aforeſaid; and this duty outwards, amounting to 1151. being demanded as ſoon as the act impoſing it had received the royal aſſent, was refuſed to be paid by the exporters, who inſiſted that ſuch act could have no effect till the 29 of June, the day it received the royal aſſent; whereupon an information was filed in the court of Exchequer by his Majeſty's Attorney General, praying that the ſaid exporters might be compelled, by decree of the court, to pay to the uſe of his Majeſty, the ſaid ſum of 1151. in reſpect of the duty upon ſaid 3450 C. Rice by them exported. And,

The cauſe being thereupon fully argued and heard, the court, upon the 5th July 1771, decreed,

That his Majeſty was intituled to the duty demanded by the information.

From this decree the defendants appealed to the houſe of Lords, and ſet forth,

That the reſolution of the committee of ſupply, whereon the act impoſing this duty outwards is founded, was dated the 2 June 1767, and the act itſelf did not receive the royal aſſent till the 29th of that month, between which periods they exported the Rice in queſtion, under the belief that the ſame was to be free of duty, and charged their correſpondents accordingly.

And,

That by the directions of the act itſelf, even admitting it could have any operation, this duty is to be recovered and levied in the ſame manner, and under the ſame penalties, as the ſubſidy for any goods exported from this kingdom might be collected and recovered by any act of parliament then in force: and that other duties on exportation are always paid before the goods are ſhipped, or clearances made out, and not as now contended for.

On the other hand it was inſiſted on the part of the crown,

That every act of parliament, wherein no particular time is ſpecified for its commencement, is always held to operate and take effect from the firſt day of that ſeſſion of parliament wherein it was made.

That if the time of the royal aſſent was to be conſidered as the date and commencement of any act of parliament, ſuch time would be ſpecified therein, and make part of the act. But this is by no means the cuſtom or practice; for all the acts paſſed in one ſeſſion, have relation to, and bear one date, viz. at the parliament begun and holden at the day of and ſuch acts whoſe time of commencement is ſpecified, can only be conſtrued to have their effect ſuſpended, and are exceptions to the general rule.

And,

That both the acts relative to the importation and exportation of Rice, muſt be held and conſidered as bearing date the firſt day of the ſeſſion of parliament wherein they are paſſed; but were not to operate or take effect till the 4th day of May 1767.

(b) 7 Geo. III. cap. 47. § 7.

* *N. B. This act of 7 Geo. III. cap. 30. received the royal aſſent the 20th May 1767, and gave liberty to import Rice from* North America *duty-free, at any time after the 4th May, and before the 1ſt day of December 1767.*

The act impoſing this duty outwards did not receive the royal aſſent till the 29th day of June 1767.

On the 25th day of May 1772, this matter came to be argued in the houſe of Lords, and the following queſtion being put to the judges,

At what time ſhall the ſtatute of 7 Geo. III. cap. 47. be deemed to commence, with reſpect to the duty thereby laid upon the exportation of ſuch Rice as was imported duty-free, in purſuance of the act of 7 Geo. III. cap. 30.? The Lord Chief Juſtice of the court of Common Pleas, delivered the unanimous opinion of the judges preſent upon the ſaid queſtion.

"That the ſaid ſtatute did, by legal relation, commence from the firſt day of the ſeſſion."

Whereupon the appeal was diſmiſſed, and the order or decree of the court of Exchequer affirmed.

N. B. The act of 7 Geo. III. cap. 47. § 7. reſpecting only Rite exported, that had been imported duty-free from North America, *the act of* 13 *Geo. III. cap. 7. was made in more general terms; and all Rice exported before the 1ſt day of May* 1780, *that had been imported duty-free, under the liberty given by this ſame act, from* any of his Majeſty's colonies in America, *was ſubjected to this duty outwards, to be levied and collected in the ſame manner as that impoſed by the act of 7 Geo. III. cap. 47.*

N° 54. PRISAGE and BUTLERAGE.

THESE are ancient duties payable to the Kings of England as an inheritance incident to the crown, upon wines imported, and yet are ſuch as the King may grant away, and diſcharge any particular perſons from the payment of; and the ſame now are, and generally have been, granted from the crown by gift or patent.

(*a*) PRISAGE is a certain taking or purveyance of wines to the King's uſe, out of every ſhip bringing in wines belonging to the natives of England, except the freemen of the CITY OF LONDON, burgeſſes of the towns of SOUTHAMPTON and CHESTER, and the barons of the CINQUE PORTS reſiding, and being houſe-keepers, (*b*) ſubject to ſcot for payments, and lot to ſupply the places and offices there eligible, who are exempted by different charters * for the wines imported by them into the ports or places aforeſaid of which they are reſpectively free.

This duty is due upon a ſhip's coming into port WITH AN INTENT TO UNLADE; and that the King's butler might not take more than was really neceſſary for the King's uſe, the ſteward of the King's Houſe, and the treaſurer of the Wardrobe (*c*) were to ſend the certain quantity to all the ports of England, the which he was to take within ten days, and is either SINGLE or DOUBLE.

SINGLE PRISAGE is one ton, and is due in kind, when the quantity imported amounts to ten tons, and is under twenty.

DOUBLE PRISAGE is two tons, and is due in kind, when the quantity imported amounts to twenty tons and upwards; one ton to be taken before, and the other behind the maſt, at the pleaſure of the chief butler or priſage-maſter; who may taſte the wine, and view and examine the caſks by ſounding on the outſides, and may take thoſe he likes beſt, and apprehends to be fulleſt; that is to ſay, two butts or pipes for ſingle priſage, and four butts or pipes for double priſage.

Although there be no priſage due if the quantity of wine is under ten tons, and only ſingle priſage if the quantity is under twenty tons, yet it has been adjudged that importing nine tons, (*d*) or nine tons and a half, to evade priſage, is fraud apparent; ſo that if any merchant ſhall import at one time above nine, or nineteen tons, be it but a tierce, or ſhall bring in ten or twenty tons in ſeveral bottoms at the ſame time, or at ſeveral times, within the compaſs of the ſame vintage, whereby to evade the payment of the priſage, the ſame duty will be due as if the ſaid quantities had been full ten or twenty tons, or as if imported in one bottom, and at one time.

If a ſhip laden with wines ſhall be forced into port by diſtreſs of weather, or otherwiſe, and does not unlade, the maſter or owner ſhall not be liable to the priſage duty there, but ſhall be

(*a*) 40 Henry III. 28 Edw. I. 6 Edw. III. 20 Richard II.

(*b*) Bulſtrode's Reports, Part III. page 14.

(*c*) 25 Edw. III. cap. 21. 43 Edw. III. cap. 3.

(*d*) Hardre's Reports. Attorney General *verſus* Shirt. In Scaccario Ter. Paſch. 1656.

* *If imported by them into any other ports or places than thoſe where they are reſpectively free, the wines are not exempted.*

ſuffered to proceed with the cargo to the port to which the ſaid ſhip was bound; but in caſe there be a breaking of bulk, and any part of the cargo unloaded, were it even only a ton, this duty is due, according to the quantity on board: for the words are †, *de qualibet nave importante vina et diſonerante inde.*

Therefore when there are any wines on board deſigned for foreign parts, the maſter muſt diſtinguiſh them, in his report, from thoſe which are to be landed in England; and when priſage is taken at any one port, and the ſhip proceeds to another, the Collector muſt certify on the back of the copy of the maſter's report tranſmitted to the Collector of the port to which the remainder of the cargo is to be carried, that the priſage duty due on ſuch importation has been paid and ſatisfied.

And,

(*e*) The Collector of the Subſidy Inwards, the Comptroller, or Surveyor, are not to take any merchant's entry of wines ſubject to the payment of priſage, till he hath brought the butler's bill that he hath ſeen them, and is ſatisfied.

N. B. It may be here not improper to obſerve, that to intitule a perſon to an exemption from duty, he muſt not only reſide within the liberties of the city, town, or port whereof he is free; but he muſt likewiſe have the ſole and abſolute property of the wines, from the time of their being ſhipped, to the time of their arrival in the port where the ſaid perſon is intituled to ſuch exemption; therefore all wines conſigned on commiſſion to perſons intituled to an exemption from priſage, or bought by ſuch perſons after the ſhip's arrival, or where ſuch perſons reſerve to themſelves a liberty to refuſe them when arrived, are liable to priſage: and if any perſon not exempt from priſage, hath an intereſt in any wines, whether it be by partnerſhip, mortgage, or any other means whatſoever, they will be liable to the payment of priſage.

(*f*) If any wines are entered in another man's name, in order to defraud the King of this duty, the penalty is double the value of the priſage, and all the offenders goods and chattels perſonal for ever, provided the proſecution be within three years.

Though by what has before been obſerved, it appears, this duty may be taken in kind, at the pleaſure of the chief butler or priſage-maſter; yet it is uſual for ſuch priſage-maſter (who is generally the Collector of the Cuſtoms at the different ports in England, and thereto appointed by the patentee or proprietor holding theſe duties in grant from the crown, and who has an allowance of 10 per cent. for collecting it) to make an agreement by way of compoſition for the ſame.

This compoſition is generally fixed at five ſhillings a butt or pipe for the whole quantity of wine on board each ſhip, be the ſame more or leſs, and is upon expreſs condition that the ſame ſhall be due and paid for ſmall parcels, and when the quantities imported are leſs than ten tons at one time; therefore if any perſons ſhall refuſe to pay this compoſition for ſuch ſmall parcels, the priſage of all wines imported by them in future, in every ſhip where this duty is due, is to be taken in kind, and no compoſition further allowed them*: and as in all caſes where the chief butler or priſage-maſter takes either the ſingle or double priſage in kind, the duty to be paid by him to the crown for the wines ſo taken, is leſs than the duty to be paid by the merchant, becauſe ſuch wines are exempted (*g*) from the payment of the Cuſtoms; ſo it is the practice for the merchant, in all caſes of compoſition, to make the entry in the name of the patentee to whom priſage belongs, who is expreſsly directed to pay (*b*) the Impoſt duty, by 1 Jac. II. cap. 3. and the difference of the duty over and above the compoſition is allowed, and goes, to ſuch priſage-maſter, according to the following examples.

(*e*) In Rotula Scacc. Term. Sanct. Hill. 7 Elizab.

(*f*)
- 1 Henry VIII. cap. 5. § 6, and 7.
- 2 and 3 Edw. VI. cap. 22. § 3, 4, 5.
- 1 Elizab. cap. 11. § 6.

(*g*) 12 Car. II. cap. 4. § 15.

(*b*) 1 Jac. II. cap. 3. § 6.

† *Trinity term, 5 Jac. in Banco Regis, in Kenincot and Bogens' caſe.*

* *In caſes of ſhips with wines liable to priſage taken and condemned as prize, this duty is taken in kind, and no compoſition allowed.*

Single Prisage.

	1 ton of Portugal or Madera wine. As unfilled for private uſe. paid.				1 ton of Spaniſh wine. As unfilled for private uſe. paid.				1 ton of French wine. As unfilled for priv. uſe. paid.			
	l.	*s.*	*d.*	20.	*l.*	*s.*	*d.*	20.	*l.*	*s.*	*d.*	20.
New Subſidy	2	6	9	12	2	6	9	12	2	9	2	8
$\frac{1}{3}$ Subſidy	0	15	7	4	0	15	7	4	0	16	4	16
$\frac{2}{3}$ Subſidy	1	11	2	8	1	11	2	8	1	12	9	12
Impoſt on Wine	8	16	7	13	8	16	7	13	6	4	1	18
Impoſt 1692									7	0	4	16
Duty on Wine 1745	4	0	0	—	4	0	0	—	8	0	0	—
Duty on Wine 1763	4	0	0	—	4	0	0	—	8	0	0	—
French duty 2d 25 per cent.									23	10	0	—
Total duties to be paid to the crown by the priſage-maſter, or by the merchant entering one ton of the wines above-mentioned in his name for priſage	21	10	2	17	21	10	2	17	57	12	11	10
Full duties payable for each ton under the above circumſtances, and from which thoſe payable by the priſage-maſter are deducted	26	9	10	10	27	4	1	17	62	17	4	15
Difference of duty paid to the priſage-maſter ariſing from the branches of the revenue as below, to which his wines are not liable	4	19	7	13	5	13	11	—	5	4	5	5
Old Subſidy	2	6	9	12	2	6	9	12	2	9	2	8
Additional duty	2	2	10	1	2	17	1	8	2	5	2	17
Coinage	0	10	0	—	0	10	0	—	0	10	0	—
Total	4	19	7	13	5	13	11	—	5	4	5	5

So that ſuppoſing a ſhip with 30 pipes of wine from Spain, the compoſition due to the priſage-maſter, after the rate of 5s. a pipe, amounts to 7l. 10s. and the difference of the duty, as above, in his favour, to 5l. 13s. 11d. making in the whole 13l. 3s. 11d. which is to be paid to him as this duty of priſage.

But with regard to wines imported into Scotland, it was adjudged and determined, by the court of Exchequer there, in Candlemas term 1713, that no priſage duty was due thereon, as will appear by the following caſe.

Candlemas Term, in the 12th Year of the Reign of Q. Ann.

Tueſday, the 9th day of February, 1713.

WHEREAS Sir James Stewart knight, her Majeſty's Advocate General, did, by his bill, filed in this honourable court in Purification term, in the tenth year of her preſent Majeſty's reign, againſt James Gordon merchant in Leith, ſet forth, That by the laws of that part of Great-Britain called England, there was, and long before the union of the two kingdoms of England and Scotland, a duty called Priſage, due and payable to the Kings and Queens of England, of and for all manner of wines imported in and by any ſhip or veſſel into any port or place within England, from any place beyond the ſeas, by any natives of England, and of

which any part was unladen in England; to wit, for ten tons of wine, or above, and under twenty-one tons thereof: and that the Kings and Queens of England, their agents, officers, or farmers for the time being, have conſtantly had and received the ſame: and that the defendant being a native of the ſaid united kingdoms, did, in September 1711, import from parts beyond the ſeas, and unlade the ſame, or a great part thereof, in the port of Leith aforeſaid, in, and out of the ſhip or veſſel called the St. Thomas of Bilboa, Joſeph Debringas maſter from Bilboa in Spain, fifty-five tons, and three-quarters of a ton Spaniſh wine, which was entered at the cuſtom-houſe of Leith aforeſaid, by the ſaid defendant, or his agent or ſervant; and the duties thereof, except the ſaid duty of priſage, were paid to the Collector of her Majeſty's Cuſtoms there: and that by virtue of the 6th article of the Union, there was due to her Majeſty the ſaid duty of priſage for the ſaid fifty-five tons, and three-quarters of a ton of Spaniſh wine, imported as aforeſaid, two tons thereof; and her Majeſty, or her officers, to her uſe, ought to have had and received the ſame, which the defendant refuſed to pay. That he might therefore be compelled to pay priſage for the ſaid wine ſo imported and unladed as aforeſaid, or the value thereof, was the ſcope of the bill; to which bill, the ſaid defendant by his anſwer ſaith, that he hath heard, and believes, that long before the Union, there might be a right or cuſtom called Priſage, payable to the Kings and Queens of England for wines imported in the manner ſet forth in the plaintiff's bill or information, and by their officers and farmers may have been in uſe to have had and received the ſame. And has been informed, were likewiſe in uſe to pay for the ſame to the merchant importers, twenty ſhillings, or ſome other ſum.—Admits that he is a native of Great-Britain, and did import the quantity of Spaniſh wine charged in the bill, and paid the duties due by law for the ſame; and that two tons thereof, in name of priſage, was demanded; but inſiſts that neither he, nor any of the ſubjects of this part of Great-Britain called Scotland, can be liable to the payment of the ſame in Scotland: for, that priſage was not ſettled in England at the time of the Union by any ſtatute or act of parliament, but is only an antient prerogative, privilege, or inheritance of the crown of England, in England, due by preſcription there; and which neither was, at the time of the union, or at preſent is, indiſtinctly paid by all the ſubjects of England throughout the ſame. For, that the city of London, and ſeveral other places, perſons, and corporations in England, are exempted and diſcharged from the payment thereof, by ſeveral grants and immunities from the Kings and Queens of England: and further inſiſts, that the ſaid prerogative, privilege, or right, called priſage, cannot be charged upon the ſubjects of Scotland, in Scotland, nor was ſo intended by the words Cuſtoms and Duties mentioned in the 6th article of Union, to be ſettled throughout all Britain, the ſame being intended to comprehend only the ordinary duties laid upon the ſubject by particular acts of parliament then in being, and not any prerogative, rights, or privileges payable in England to the crown there, ſuch as priſage, which was not mentioned at the time of the treaty for the uniting the two kingdoms, nor computed, or included in the eſtimate or account of the cuſtoms and other duties payable in England given in to the Commiſſioners of the ſaid treaty, and which the ſubjects of Scotland were agreed to be ſubject to, and burdened with; and that it could not be the intention of the parliament of either kingdom, to burden the ſubjects of Scotland with ſuch a prerogative, right, or privilege, payable only to the crown of England by antient uſage, and from which the crown and people in general, received no benefit, the ſame having long been, and ſtill is, in the hands of private perſons. And, laſtly, the defendant inſiſts, that by the laws of England before the Union, priſage of wines was ſo far from being underſtood to be a duty impoſed by law, that it is exempted from the duties on wine laid on by the act of tonnage and poundage, and liable to ſeveral duties laid on by ſubſequent acts: but that in caſe priſage ſhall be found due in Scotland, he ſhall pay the ſame for the aforeſaid wines ſo imported by him as aforeſaid, according to the condition of his bond, given to the Collector of her Majeſty's Cuſtoms at Leith for that effect. And the ſaid cauſe having been ſet down for hearing upon the ſaid bill, anſwer, and general replication thereto, and having been fully argued and debated by council learned on both ſides, and having been put into the paper of cauſes this day, before the right honourable the Lord Chief Baron Smith, Mr. Baron Maitland, Mr. Baron Clerk, and Mr. Baron Dalrymple for the judgment of the court. Upon mature conſideration of the whole matter, it is the opinion of this court, "That Priſage being an antient prerogative, patrimonial right and inheritance of the crown of "England (antiently of the nature of a purveyance for the ſovereign there) at the unlimited diſ-"poſal of the crown, and *de facto* diſpoſed of in favour of particular ſubjects, who, at the time "of the treaty of Union, were veſted therein as private right of property pertaining and be-"longing to them; and not being at any time ſettled and eſtabliſhed by any particular ſtatute or

" act of parliament even in England itſelf, and no mention made thereof in the account of the " cuſtoms and duties given in by the Commiſſioners of the treaty of Union for England to the " Commiſſioners for Scotland, and conſequently not known to them, nor under conſideration " at the time of the treaty; and being due and payable in England by antient uſage and preſcrip- " tion only, which cannot be alleged in Scotland, and at preſent not diſtinctly paid by all the ſub- " jects in all parts of England itſelf, and ſo not within the words, meaning, or equitable con- " ſtruction of the 6th, or any other article of the treaty of Union betwixt the two kingdoms; " the ſame is not due in Scotland. And therefore, it is this day ordered by this court, that the " ſaid defendant ſhall go without day, and his bond, given for payment of the ſaid duty of priſage, " be delivered up, always ſaving to her Majeſty any right ſhe hath, or hereafter may have, to " priſage of wines which hath been, or ſhall hereafter become due in Scotland."

(*i*) BUTLERAGE is a duty of two ſhillings upon every ton of wine imported by merchant-ſtrangers, in lieu of priſage, and was granted by them in conſideration of their having full and ſpeedy juſtice *ſecundum legem mercatorium*, and of other privileges, immunities, and freedoms, given by King John, and afterwards by King Edward the I. (*k*) *et propter has libertates*, they did grant *duos ſolidos*, to be paid *infra quadraginta dies*.

By the 1ſt of Henry VIII. cap. 5. it is enacted, " That if any citizen of London, or other the " King's ſubjects inhabiting the Cinque Ports, or any other place, being free of butlerage of " wine by grant, cuſtoms, or otherwiſe ſhall cuſtom the wines of any perſon not free of but- " lerage, they ſhall forfeit double the value of the butlerage of the wines ſo cuſtomed; and by " the 2 and 3 of Edw. VI. cap. 22. perſons guilty of ſuch offence, forfeit all their goods and " chattels perſonal for ever."

(*i*) Bulſtrode's Reports, part 3d, Term in Hillar. 12 Jac.

(*k*) { 31 Edw. I. cap. 1. § 2.
27 Edw. III. cap. 26.

N° 55. DEDUCTION of SIX PENCE per Pound for the CIVIL LIST.

(*a*) THIS duty is to be levied and collected out of all monies paid for ſalaries, fees, and wages for, or in reſpect of offices of profit granted by, or derived from the crown, or for any annual allowance payable to any officers by way of incidents, when the ſalaries, fees, or wages of ſuch particular offices, together with all the lawful perquiſites and other advantages or profits thereto belonging, do altogether in the whole exceed fifty pounds per annum; and out of the money paid to tradeſmen for work done and goods delivered, the cuſtom-houſe rent, warehouſe rent, and other ſmall rents; the freights of goods ſent home from the Britiſh plantations on his Majeſty's account; and all other payments whatſoever that ſhall be made out of the cuſtoms, ſubſidies, impoſitions, or other duties upon goods and merchandizes imported and exported.

SAVING and EXCEPTING,

1. All payments made for drawbacks upon goods exported.
2. All payments made for praemiums or bounty-monies, or other allowances for the encouragement of trade, &c.
3. All other payments out of the ſaid revenues which, by any act or acts of parliament, are exempted from payment of any taxes or impoſitions.
4. All payments made for ſalaries, fees, or wages of ſuch officers whoſe ſalaries, fees, or wages, with the lawful perquiſites, advantages, or profits, do not in the whole exceed fifty pounds per annum.
5. All payments made for pariſh duties.
6. All payments made for the wear and tear of ſmacks and boats employed in the ſervice of the Cuſtoms; *that is to ſay, where an annual allowance is made to any perſon to keep ſuch veſſels in wear and tear.*

(*a*) { 7 Geo. I. ſtat. 1. cap. 27. § 19.
11 Geo. I. cap. 17. § 1, and 19.
12 Geo. I. cap. 2. § 1, and 26.

7. All payments made for law charges and other debts paid by the Solicitor of the Cuſtoms, and by him charged in his bills.
8. All payments made for the ſubſiſtence of witneſſes in cauſes depending.
9. All payments made for travelling charges and petty expences paid to officers employed on extraordinary ſervice by particular orders.
10. All payments made for poſtage of letters and carriage of parcels.
11. All payments made for extraordinary meſſengers and other petty expences. And,
12. All payments made by way of allowance to maſters of ſmacks for victualling themſelves and crew at the uſual rate per diem.

N. B. The deductions of ſix pence in the pound to this duty, made from tradeſmens bills, for work done and goods delivered, from ſums paid for cuſtom-houſe rent, warehouſe rent, and other ſmall rents, and from the freight of goods ſent home from the Britiſh plantations on his Majeſty's account, are to be repaid, and placed to the account of incidents; and the ſeveral Royal ſigns manual hereafter following, will ſufficiently further explain this branch.*

GEORGE R.

WHEREAS an act of parliament was made, and paſſed, in the ſeventh year of our reign, (*"intituled, an Act for raiſing a ſum not exceeding 500,000 l. by charging annuities at "the rate of five pounds per centum per annum upon the civil liſt revenues till redeemed by the "crown; and for enabling his Majeſty, his heirs or ſucceſſors, (by cauſing ſuch a deduction to "be made as therein is mentioned) to make good to the civil liſt, the payments which ſhall have "been made upon the ſaid annuities; and for borrowing money upon certain lottery tickets; "and for diſcharging the corporations for aſſurances of part of the money which they were "obliged to pay to his Majeſty; and for making good a deficiency to the Eaſt-India company."*) And to the end, we, our heirs and ſucceſſors, might be enabled to reimburſe ourſelves ſuch ſum and ſums of money as, in purſuance of the ſaid act, ſhall have been iſſued or furniſhed out of our civil liſt revenues during our life, or out of the hereditary revenues therein after mentioned, after our demiſe, for, or towards the payment of the annuities to be purchaſed or obtained thereupon, or for, or towards, the redemption of the ſame; it is thereby enacted, That it ſhould and might be lawful, to and for us, our heirs and ſucceſſors, by any warrant under the great ſeal, privy ſeal, or royal ſign manual, to cauſe a deduction to be made, not exceeding ſix pence in the pound, out of all monies, which, from and after the firſt day of Auguſt, one thouſand ſeven hundred and twenty-one, ſhall be paid for, or upon, all penſions and annuities charged upon any of the ſaid hereditary or temporary duties, and for and upon all ſalaries, fees, and wages payable for, or in reſpect of, offices of profit granted by, or derived from the crown; and for and upon all other payments from the crown whatſoever, or for or upon any arrearages of them, or any of them, incurred, or to be incurred, (except as therein is excepted) the ſame deductions to be made for the uſe of us, our heirs and ſucceſſors, for the benefit of our or their civil government, ſo long as the ſaid annuities ſhall, by virtue of that act, be payable out of the Revenues charged therewith, and until the ſame annuities ſhall be redeemed, purſuant to the ſame, as by the ſaid act, relation being thereunto had, may more fully appear.

Our will and pleaſure now is, and we do by this warrant under our royal ſign manual, direct, authoriſe, and command, that a deduction be made after the rate of ſix pence in the pound, out of all monies which, after the ſaid firſt day of Auguſt, one thouſand ſeven hundred and twenty-one, ſhall be paid for ſalaries, fees, or wages payable in reſpect of offices of profit granted by, or derived from, the crown, or for any annual allowances payable to any officers by way of incidents, and out of all other payments whatever, which, after the ſaid firſt day of Auguſt, one thouſand ſeven hundred and twenty one, ſhall be made out of our cuſtoms, ſubſidies, impoſitions, or other duties ariſen, or to ariſe, upon all, or any goods and merchandizes imported or exported, or to be imported or exported into, or out of England, Wales, or Berwick upon Tweed, or out of the duty of four and a half per cent. in Barbadoes, and our Leeward Iſlands, or for arrearages of the ſaid ſalaries, fees, wages and allowances, or any of them, incurred, or to be incurred, by the hands of our Receiver or Receivers general, Cuſtomers, Collectors, and

* *For the form of the civil liſt account ſee the Appendix.*

other our officers and miniſters of our ſaid cuſtoms, ſubſidies, impoſitions, and duties to whom it ſhall appertain to make any ſuch payments or deductions out of the ſame for the time being; other than and except

1. Such payments as are to be made for drawbacks, upon goods exported, or to be exported, or for premiums or bounty monies, or other allowances for the encouragement of trade, tillage, or navigation, for which ſpecial proviſion is, or ſhall be made, by any act or acts of parliament concerning the ſame.
2. And other than and except all other payments to be made out of our ſaid revenues which by any act or acts of parliament are or ſhall be exempted from payment of any taxes or impoſitions.
3. And other than and except the ſalaries, fees, or wages of ſuch particular offices where the ſalary, fees, or wages, together with all the lawful perquiſites, and other advantages or profits, to ſuch particular offices ſeverally and reſpectively belonging, do not altogether in the whole exceed fifty pounds per annum.
4. And other than and except ſuch part or parts of the yearly ſums, amounting to one hundred thouſand pounds, granted to our dearly beloved ſon the Prince of Wales, during the joint lives of ourſelf and the ſaid prince, as are charged, or chargeable, upon the ſaid revenues, or any of them.
5. And other than and except ſuch part or parts of the yearly ſums, amounting to fifty thouſand pounds, granted to our dearly beloved daughter the Princeſs of Wales, or to any perſon or perſons in truſt for her, to commence immediately after the deceaſe of our ſaid ſon the Prince of Wales, and are charged, or chargeable, upon the ſaid revenues, or any of them.

And our pleaſure is, and we do hereby direct and command, that you and every of you, in your reſpective places and ſtations, do take eſpecial care that the ſaid deduction of ſix pence in the pound be made out of all the ſaid payments (except as is before excepted) and do cauſe all the monies ſo deducted, to be reſerved for the purpoſe abovementioned, according to the true intent and meaning of the ſaid act of parliament. And for ſo doing, theſe preſents, or a copy thereof, atteſted under the hand and ſeal of the ſecretary of you the Commiſſioners of the Cuſtoms, for the time being, ſhall be to you and every of you, and all others herein concerned, a ſufficient warrant in this behalf.

Given at our Court at Kenſington, this 25th day of September, 1721, in the eighth year of our reign,

By his Majeſty's command,

R. WALPOLE.
GEO. BAILLIE.
CHA. TURNER.

To our truſty and well beloved our Commiſſioners for managing, and cauſing to be collected and managed, our cuſtoms, ſubſidies, impoſitions, and other duties abovementioned, and to our Receiver-general, Cuſtomers, Collectors, and other officers thereof for the time being, to whom, in their reſpective places and ſtations, theſe preſents do or ſhall appertain.

GEORGE R.

WHEREAS, by our warrant of the twenty-fifth day of September, one thouſand ſeven hundred and twenty-one, you were directed to make a deduction, after the rate of ſix pence per pound, out of all the monies which, after the firſt day of Auguſt, one thouſand ſeven hundred and twenty-one, ſhould be paid for ſalaries, fees, or wages, payable in reſpect of offices of profit, granted by, or derived from the crown, or for any annual allowance payable to any officers by way of incidents, and out of all other payments whatſoever, which, after the ſaid firſt day of Auguſt, one thouſand ſeven hundred and twenty-one, ſhould be made out of our cuſtoms, ſubſidies, impoſitions, or other duties, ariſen, or to ariſe, upon all or any goods or merchandizes imported or exported, or to be imported or exported into or out of England,

Wales, or Berwick upon Tweed, or out of the duty of four and an half per cent. in Barbadoes and our Leeward Iſlands, or for arrearages of the ſaid ſalaries, fees, or wages, and allowances, or any of them, incurred, or to be incurred, by the hands of our Receiver or Receivers general, Cuſtomers, Collectors, and other our officers and miniſters of our ſaid cuſtoms, ſubſidies, impoſitions, and duties, to whom it ſhould appertain to make any ſuch payments and deductions out of the ſame, for the time being, other than and except as in our ſaid warrant is excepted; Our will and pleaſure now is, and we do hereby direct and require you to make no deduction of the ſaid ſix pence in the pound out of any of the articles following, viz. The workmen's bills, with whom you contracted for rebuilding the cuſtom-houſe; the pariſh duties; the money paid for the wear and tear of ſmacks and boats employed in the ſervice of the Cuſtoms; law charges and other articles paid by the Solicitor of the Cuſtoms, and by him charged in his bills, conſiſting chiefly of Counſel's fees, and money paid to perſons employed in the carrying on cauſes relating to the revenue of our Cuſtoms; the ſubſiſtence of witneſſes in the ſeveral cauſes depending; the money allowed to Tide-ſurveyors and Coaſt-waiters for the expence of themſelves and their watermen, during their attendance at Graveſend, and other travelling charges and petty expences paid to officers employed on extraordinary ſervice by particular orders; the poſtage of letters, carriage of parcels, extraordinary meſſengers, and other petty diſburſements attending the management of the Cuſtoms; and the allowanee to maſters of ſmacks for victualling themſelves and crew at ſeven pence half-penny per day.

And as to the articles following, viz. The money paid to tradeſmen for work done, and goods delivered; the cuſtom-houſe rent, warehouſe rent, and other ſmall rents paid in this and the out-ports; the freight of goods ſent home from our plantations on our account; our will and pleaſure is, and we do hereby direct and require you to make, or cauſe to be made thereout, from time to time, the ſaid deduction, after the rate of ſix pence in the pound: but that you repay, or cauſe to be repaid, all ſuch ſums, as ſhall be deducted, and place the ſame to the account of incidents.

Laſtly, whereas, ſince the ſaid firſt day of Auguſt, one thouſand ſeven hundred and twenty-one, payments have been made to ſeveral perſons by you the Receiver-general, and Caſhier of our Cuſtoms, and by other officers, whom it has concerned to make the ſame, out of which the ſaid deduction of ſix pence per pound has not been made, our ſaid warrant, or copies thereof, not having been then communicated to you; our will and pleaſure is, and we do hereby further direct and command, that out of the firſt money that ſhall, after the date hereof, be paid to all ſuch perſons reſpectively, from whom the ſaid deduction hath not been made upon the ſaid payments, as aforeſaid, (other than and except as in our ſaid before recited, and in this our warrant are excepted) ſo much be detained (over and above the deduction of ſix pence in the pound thereupon) as the ſaid deduction, if it had been made thereout at the reſpective times of payment, would have amounted unto: and for ſo doing, this being firſt entered with the Receiver-general of the monies ariſing by the ſaid deduction, ſhall be to you, and all others herein concerned, a ſufficient warrant.

Given at our Court at Kenſington, this 3d day of October, 1722, in the ninth year of our reign.

By his Majeſty's command,

R. WALPOLE.
GEO. BAILLIE.
R. EDGCUMBE.

To our truſty and well beloved our Commiſſioners for managing, and cauſing to be levied, collected, and managed, our cuſtoms, ſubſidies, impoſitions, and other duties, and revenues abovementioned, and to our Receivers-general, Collectors, and other officers thereof, for the time being, to whom, in their reſpective places and ſtations, theſe preſents do or ſhall appertain.

GEORGE R.

GEORGE the Second, by the grace of God, of Great-Britain, France and Ireland, King, defender of the faith, &c. To all to whom theſe preſents ſhall or may appertain, greeting. Whereas the King, our late royal Father, by ſundry warrants under his royal ſign manual to the ſeveral offices and officers concerned therein directed, did, in purſuance of the authority to him given, by an act paſſed in the ſeventh year of his reign, authorize a deduction to be made, not exceeding ſix pence in the pound, out of all monies which ſhould be paid for or upon all penſions or annuities, and for and upon all ſalaries, fees and wages, payable for or in reſpect of offices of profit granted by, or derived from the crown, and for and upon all other payments from the crown whatſoever, or for and upon any arrearages of them, or any of them, incurred, or to be incurred, ſubject nevertheleſs to certain ſavings and exceptions in the ſaid act mentioned. Now, to the end the ſaid deductions of ſix pence in the pound may be continued to be made, for the purpoſes to which the ſame ſtand appropriated by an act paſſed in the twelfth year of the reign of our ſaid late royal Father, (" *intituled, an Act for granting to his* " *Majeſty the ſum of one million, to be raiſed by way of Lottery,*") Know ye, that we have ratified, confirmed and approved, and do by theſe preſents ratify, confirm and approve, all and every the warrants ſigned by our ſaid late royal Father, or by Lords Juſtices in his name and abſence, and which remained in force and effect at the time of his demiſe, for the making of the ſaid deduction, not exceeding ſix pence in the pound, in manner as by the act of the ſeventh year of his Majeſty's reign was directed and appointed: and all and every our officers and miniſters whatſoever, to whom the warrants for the purpoſes aforeſaid were directed, are hereby ſtrictly charged and required to act, do, and perform, in relation to the making of the ſaid deductions, and the gathering, paying, and accounting for the ſame, in ſuch manner and form, to all intents and purpoſes, as they, and every of them, ſhould, might, could, or ought to have done, by virtue of the ſaid warrants, before the demiſe of our ſaid late royal Father; or that they, and every of them, could, ſhould, might, or ought to do, in caſe warrants for the ſame purpoſes were *verbatim* ſeverally and reſpectively renewed, and given under our own royal ſign manual. And moreover, we do hereby grant and allow, that theſe preſents, or an authentic copy thereof, atteſted by the ſecretaries of our treaſury for the time being, or either of them, ſhall be to all and every our officers and miniſters whatſoever, a good and ſufficient warrant and diſcharge for whatſoever they, and every one, or any of them, ſhall lawfully do, or cauſe to be done, in execution of the premiſſes, according to our royal will and pleaſure herein before declared.

Given at our Court at St. James's, this 3d day of July, 1727, in the firſt year of our reign,

By his Majeſty's command,

Signed { CHA. TURNER. / WILL. YONGE. / GEO. DODINGTON.

GEORGE R.

GEORGE the Third, by the grace of God, King of Great-Britain, France and Ireland, defender of the faith, &c. To all to whom theſe preſents ſhall come, greeting. Whereas, by ſeveral warrants, or other authorities, the King, our late royal Grandfather of glorious and happy memory, deductions were directed to be made in purſuance of, and according to, two ſeveral acts of parliament, the one paſſed in the ſeventh year, and the other in the twelfth year of the reign of our royal progenitor King George the Firſt, of ſix pence in the pound, out of monies which ſhould be paid for or upon penſions or annuities; and for and upon ſalaries, fees, and wages, payable for or in reſpect of offices of profit granted by or derived from the crown; and for or upon other payments from the crown, or arrearages thereof, ſubject nevertheleſs to certain ſavings and exceptions mentioned in the ſaid acts. And our royal intentions being, that the ſaid deductions ſhall continue to be made, according to the directions of the ſaid ſeveral warrants or authorities, and for the purpoſes of the ſaid laſt mentioned act, Know ye, that we have ratified and confirmed, and by theſe preſents do ratify and confirm, all and every the ſaid warrants or authorities which remained in force at and to the time of the demiſe of his ſaid late Majeſty, hereby ſtrictly charging and requiring all and every our officers and miniſters whatſoever, to whom the ſaid warrants or authorities were directed reſpectively, to do, perform and

execute, all and every acts, matters and things whatſoever, required to be done, performed and executed by them, in and by the ſaid warrants or authorities, in as full and ample manner, to all intents and purpoſes, as if the ſame were ſtill in force, or as if warrants under our royal ſign manual for the ſame purpoſes were *verbatim* given unto them ſeverally and reſpectively for their ſo doing. And moreover, we do hereby grant and allow, that theſe preſents, or an authentic copy thereof, atteſted by the ſecretaries of our treaſury for the time being, or either of them, ſhall be to all and every our officers and miniſters whatſoever, a good and ſufficient warrant and diſcharge for whatſoever they and every, or any of them, ſhall lawfully do, or cauſe to be done, in execution of the ſaid premiſſes, according to our royal will and pleaſure herein before declared.

Given at our Court of St. James's, the 6th day of December, 1760, in the firſt year of our reign,

By his Majeſty's command,

Signed { HOLLES NEWCASTLE. / H. B. LEGGE. / NORTH.

N° I. DUTY on SALT imported, *commonly called* EXCISE on SALT imported,

WAS granted and continued by the ſeveral laws noted in the Chronological Table preceding.

APPROPRIATION.

(*a*) After all the orders of loan, made forth in purſuance of the act of 18 Geo. II. cap. 5. together with all intereſt due thereupon, ſhall be fully diſcharged and ſatisfied, or money ſufficient ſhall be reſerved for that purpoſe, all the monies ariſing by this duty at the Receipt of the Exchequer, ſhall be carried to and made part of the fund commonly called the SINKING FUND.

This duty was granted at different times, and in different portions, as follows.

	The duty: l.	s.	d.
(*b*) For every gallon of SALT (* *not being of the product and manufacture of Great-Britain*) imported, three pence, which is for every buſhel	0	2	6
(*c*) For every gallon of SALT imported, ſeven pence, which is for every buſhel	0	4	8
Total duty per buſhel, formerly 8 gallons, but now 84 pounds weight of SALT (*d*)	0	6	8

And after the ſaid rate for a greater or leſſer quantity.

† *N. B. Salt from Jerſey, Guernſey, Sark and Alderney, is liable to this duty.*

(*b*) This duty is, from time to time, to be ſatisfied and paid upon entry by the importer, in ready money, before landing, to the Collector of the port of importation. Nevertheleſs,

Such importer ſhall have ſix months time for the payment thereof from the time of importation, on giving ſecurity to ſuch Collector, *(for the form of which bond or ſecurity ſee the Appendix.)* But,

In caſe he ſhall pay ready money, he ſhall have after the rate of ten per centum per annum out of the ſaid duty abated him *(which for the ſix months aforeſaid is five per cent.)*

But by the 8th article eſtabliſhed by the act of the 5 Q. Ann. cap. 8. for the union of the two kingdoms of England and Scotland, it is declared, "That all foreign Salt which ſhall thereafter be imported into SCOTLAND, ſhall be charged at the importation there, with the ſame duties as the like Salt was then charged with being imported into England, and to be levied and ſecured in the ſame manner. But, in regard the duties of great quantities of foreign Salt imported, may be very heavy upon the merchants importers, that therefore all foreign Salt imported into SCOTLAND, ſhall be cellared and locked up, under the cuſtody of the merchants

(*a*) 26 Geo. II. cap. 3. § 3.
(*b*) 5 Will. and Mar. cap. 7. § 3, and 4.
(*c*) 9 and 10 Will. III. cap. 44. § 3.
(*d*) 1 Q. Ann. ſtat. 1. cap. 21. § 6.
* 3 Geo. II. cap. 20. § 3.
† 5 Geo. I. cap. 18. § 11.

" importers, and the officers employed for levying the duties upon Salt, and that the merchant " may have what quantity thereof his occaſion may require, not under a wey, or forty buſhels " at a time, giving ſecurity for the duty of what quantity he receives payable in ſix months." And,

By the act of 5 Q. Ann. cap. 29. the like proviſions are made for the eaſe of her Majeſty's ſubjects in England, and it is thereby declared,

" That all foreign Salt that ſhall be imported into the kingdom of England, dominion of " Wales, or town of Berwick upon Tweed, from and after the 1ſt day of May, 1707, ſhall, " upon the landing thereof, be weighed, cellared, and locked up in the preſence of an officer " for the duties on Salt, under the cuſtody of the merchant or importer, (who is to be at the " charge of the cellarage or ſtorehouſe) and ſuch officer as the Commiſſioners for the duty on " Salt for the time being ſhall appoint in the port or place where the ſame ſhall be ſo imported " and landed; and that it ſhall be lawful for the merchant or importer of the ſaid Salt, from " time to time, in the preſence of an officer for the duties on Salt, and by warrant or permitt " under ſuch officer's hand and ſeal, to have what quantity thereof his occaſions may require, " not under a wey or forty buſhels at a time, giving ſecurity for the duty of what quantity he " receives, payable in ſix months time after the delivery of any ſuch Salt; and in caſe he ſhall " pay ready money upon ſuch delivery, he ſhall have after the rate of ten pounds per centum " per annum out of the ſaid duties abated him *.

" Provided nevertheleſs, that where the whole quantity of foreign ſalt liable to duty, im- " ported in any ſhip or veſſel, does not amount to forty buſhels, the duties ſhall be paid and ſe- " cured according to the proviſions made by former laws." And *(by the 17th ſect. of this Act)* The importers cellaring Salt under this law, are expreſsly made chargeable with the duties for the full quantity ſo cellared, or put into the warehouſes; ſo that upon clearing ſuch warehouſes, if any be wanting, they are to be anſwerable for the ſame.

But,

(*e*) From and after the 24 June, 1719, the curers of fiſh *(in that part of Great-Britain called England, Wales, and town of Berwick upon Tweed)* are allowed to import foreign Salt *(or take from any Salt-works or Salt-pits any ſuch quantity of Britiſh Salt where the ſame is allowed by law)* for the curing of fiſh for exportation, or (*f*) herrings, to be entered with the proper officer for home conſumption, without paying any duty to his Majeſty for the ſame, except the cuſtoms payable upon the importation thereof, ſuch foreign Salt being landed and weighed in the preſence of an officer for the duties on Salt, and lodged in a warehouſe under the lock and key of the ſaid officer, as well as the proprietor of the ſaid Salt, there to remain in the cuſtody of the ſaid officer jointly with the ſaid proprietor of the Salt, during all the ſeveral intervals of the reſpective fiſhing ſeaſons, an entry being made of the reſpective quantities ſo lodged: but at the next fiſhing ſeaſon, when the importer wants to take the ſaid Salt away, the ſame ſhall be delivered into his ſole cuſtody, upon oath made in writing by the ſaid proprietor, or his agent, before the officer for the duty on Salt, at the office neareſt to the place where the ſaid Salt is lodged, declaring the quantity of ſuch foreign Salt ſo lodged, and that all the ſaid Salt " is intended for " the curing of fiſh for exportation only, and ſhall not by his order, conſent, or connivance, " directly or indirectly, be ſold, given away, or any way delivered, but for the purpoſe of cur- " ing fiſh for exportation only, except (*g*) ſo much thereof as ſhall be uſed for curing ſuch her- " rings as ſhall be entered with the officer of the place for home conſumption, and charged " with the duties by law chargeable thereon."

But (*h*) no foreign Salt is to be delivered over from the joint cuſtody of the officer and proprietor into the ſole cuſtody of the proprietor or his agent for curing fiſh for exportation, except he or they do give ſecurity to the ſatisfaction of the chief officer of the Salt duty in the port where ſuch Salt ſhall be imported, that he or they ſhall and will account for the foreign Salt ſo by him or them to be received in the terms of and according to the true intent and meaning of the acts of 5 Geo. I. cap. 18. and the 8 Geo. I. cap. 4. or ſhall anſwer the ſeveral pe-

---

(*e*) 5 Geo. I. cap. 18. § 1.

(*f*) { 8 Geo. I. cap. 4. § 1, 3, and 10.
{ 8 Geo. I. cap. 16. § 1, 2, 3, and 6.

(*g*) { 8 Geo. I. cap. 4. § 1.
{ 8 Geo. I. cap. 16. § 1.

(*h*) 8 Geo. II. cap. 12. § 3.

* *N. B. Upon taking away any Salt above* 40 *buſhels out of the cellars under this clauſe, there muſt be the ſame payment or ſecurity of the duty, and an entry muſt be paſſed in like manner, as is practiſed when the duty is paid or ſecured on entry before landing.*

balties in the ſaid acts, directed to be recovered from the proprietor offending againſt the ſeveral acts, or either of them, *(for the form of which bond or ſecurity ſee the Appendix.)*

The laws and acts of parliament in Scotland for pining, curing and packing of herrings, white-fiſh and ſalmon for exportation with foreign Salt only, without any mixture of Britiſh or Iriſh Salt, being expreſsly reſerved by the 8th article of the Union eſtabliſhed by the act of 5 Q. Ann. cap. 8. to continue in force in Scotland from and after the Union of the two kingdoms, but ſubject to ſuch alterations as ſhould be made by the parliament of Great-Britain, the curers of fiſh in Scotland were reſtricted and debarred from uſing either Britiſh Salt, or a mixture of Britiſh and foreign Salt, in the curing of any kind of fiſh for exportation; and the allowance granted by the acts of 5 Geo. I. cap. 18. and the 8 Geo. I. cap. 16. of uſing either foreign or Britiſh Salt, or mixing them, in curing of any kind of fiſh; and of importing foreign Salt, and taking Salt from the Salt-works, without paying any duty for the ſame (except the cuſtoms payable on ſuch foreign Salt at the importation thereof) for curing of fiſh for exportation only, being confined to the curers of fiſh in that part of Great-Britain called England, Wales, and town of Berwick upon Tweed, it was found neceſſary, for the encouragement and improvement of the fiſheries in Scotland, to remove the reſtrictions beforementioned, and by a ſpecial act of parliament, to extend the proviſions and regulations in the aforeſaid acts of 5 Geo. I. cap. 18. and 8 Geo. I. cap. 16. to Scotland, under certain limitations: therefore,

The act of 29 Geo. II. cap. 23. was made, which declares and enacts, "That from and after "the 25th day of June, 1756, any perſon or perſons whomſoever, in that part of Great-"Britain called SCOTLAND, may import foreign Salt, and take Britiſh Salt * THERE from the "Salt-works, without paying any duty for the ſame, for curing of fiſh for exportation only; "except the cuſtoms payable upon the importation of ſuch foreign Salt, and may uſe any ſuch "foreign or Britiſh Salt as ſhall be delivered duty-free, for curing of fiſh for exportation, or "in the curing of white-herrings for home-conſumption: and that the acts *(beforementioned)* "of 5 Geo. I. cap. 18. and the 8 Geo. I. cap. 16. and every clauſe, regulation, exemption, pe-"nalty, puniſhment, proviſo, rule, article, matter and thing whatſoever therein contained, ſo "far as relates to the curing of fiſh for exportation with Salt, without payment of duty; and "likewiſe to the ſeveral rates or ſums of money allowed upon the exportation of fiſh from that "part of Great-Britain called England, and alſo to the curing of white-herrings for home-con-"ſumption (except the impoſition of the duty of three ſhillings and four pence, payable in "England, by the act of 8 Geo. I. cap. 16. for every barrel of white-herrings cured in England "with Salt delivered duty-free for the curing of fiſh for exportation, and there entered for "home-conſumption) is hereby declared to extend to Scotland, in as full and ample manner, as "if the ſame were herein repeated and re-enacted."

And,

This act further declares, "That for every barrel of white-herrings, containing thirty-two "gallons, entered for home-conſumption in Scotland, the proprietor ſhall pay a duty of one "ſhilling, and ſo in proportion for every half barrel, under the regulations and penalties pre-"ſcribed and inflicted in the ſaid laſt mentioned act for the aſcertaining, collecting, and recover-"ing the ſaid duties of three ſhillings and four pence a barrel in England."

And,

There is a duty payable by the ſaid act in England, for all Salmon, Cod, Ling, Tuſk, and other white-fiſh cured with Salt made in Scotland, and for which the duty hath been there paid or ſecured, carried coaſtwiſe from any port in Scotland to any port in England (accompanied with the certificate or cocquet preſcribed by this law) of two ſhillings and four pence for every barrel, containing thirty-two gallons of ſuch fiſh wet, and ſo in proportion for a greater or leſſer quantity; and one ſhilling and two pence for every hundred weight of ſuch fiſh dry, and ſo in proportion for a greater or leſſer quantity.

As the Commiſſioners of the Cuſtoms in Scotland are by patent Commiſſioners of the Salt Revenue, and their officers are officers of both Revenues, it may not be improper here to take notice,

That the duty of one ſhilling per barrel, payable, by the act beforementioned, for all herrings entered for home-conſumption in Scotland, is accounted for by the ſeveral Collectors there, under

---

* *This has not been underſtood in practice to give liberty to a fiſh-curer in Scotland to take Engliſh Salt from the Salt-works in England, and to carry it into Scotland for the purpoſe of curing of fiſh, no more than he could before the making of this law.*

a particular and ſpecial voucher by them made out quarterly, *(the form of which ſee in the Appendix)* and that in any caſes wherever the fiſh-curer who has taken Scots Salt duty-free for the fiſhery, and has not uſed the ſame, is inclined to enter and pay duty for it, the Commiſſioners give leave for its being re-entered, on payment of the full duty, that is to ſay, on paying one ſhilling a buſhel, * which is the ſame duty it would have paid on taking it from the Salt-works; excepting that the perſon ſo taking it from ſuch Salt-works, would have been intituled to a diſcount after the rate of ten pounds per centum per annum on making entry thereof, and paying down the duties there, or within (*i*) 28 days after giving ſecurity for it; which diſcount being equated to nine months, (*k*) the time allowed for payment of the duties on Engliſh made Salt, reduces it to $7\frac{1}{2}$ per cent. for ready money.

The duty for ſuch Salt ſo re-entered, is alſo accounted for by the Collectors in Scotland, under a particular and ſpecial voucher by them made out quarterly, *(the form of which ſee in the Appendix.)*

Beſides the duty of one ſhilling a barrel for herrings entered for home conſumption, and one ſhilling a buſhel for Salt admitted to be re-entered as aforeſaid, there is a duty (*l*) payable in Scotland only, under the management of the Commiſſioners aforeſaid, and their officers there, of 2s. 4d. a buſhel, for ſo much SCOTS SALT as is uſed in curing fleſh exported from thence to England, or put on board in Scotland to be exported to parts beyond the ſeas, or for proviſions uſed by ſhips trading from thence either to foreign parts, to England, or from port to port in Scotland, or employed in the fiſheries there, provided that ſuch Salt hath paid the duty of one ſhilling a buſhel at the Salt-works, or by re-entry afterwards, and proof thereof made, and of the quantity of Salt uſed in curing ſuch proviſions at the time of charging the remaining duty of 2s. 4d. but if it has not, then muſt the whole 3s. 4d. a buſhel be paid, that being the ſame duty as the like quantity of Engliſh Salt ſo expended pays in England.

This duty is accounted for in Scotland by the ſeveral Collectors, under the head of

EXCISE ON SCOTS SALT USED FOR CURING PROVISIONS OUTWARDS.

(*m*) Upon due exportation, this duty of Exciſe on foreign Salt imported, having been paid or ſecured, is to be WHOLLY REPAID, OR THE SECURITY VACATED; obſerving that

(*n*) No debenture be made out, or drawback allowed, for any Salt landed in Ireland, unleſs the entry of the ſame Salt at exportation be made for ſome port in the kingdom of Ireland; nor even then, till a certificate is (*o*) produced under the hand of the Collector of the Cuſtoms of the port in Ireland, or the perſon executing his office, of the particular quantity of Salt actually landed: and the drawback is not to be allowed for more Salt of the quantity exported than what ſhall appear by ſuch certificate to have been actually landed in Ireland.

No foreign Salt (*p*) can be imported from parts beyond the ſeas in any ſhip or veſſel of leſs burthen than 40 tons, or otherwiſe than in bulk (except ‡ for the neceſſary proviſions of the ſhip) under the penalty of forfeiture of ſuch Salt, together (*q*) with the bags, ſacks, caſks, or other package.

(*i*) 1 Q. Ann. ſtat. 1. cap. 21. § 29.
(*k*) 5 Q. Ann. cap. 29. § 5.
(*l*) 8th article of the treaty of Union, 5 Q. Ann. cap. 8.
(*m*) 5 and 6 Will. and Mar. cap. 7. § 11. 2 and 3 Q. Ann. cap. 14. § 9. 12 Geo. I. cap. 28. § 21.
(*n*) 5 Q. Ann. cap. 29. § 13.
(*o*) 1 Q. Ann. ſtat. 1. cap. 21. § 11.
(*p*) 3 Geo. II. cap. 20. § 18.
(*q*) 5 Geo. III. cap. 43. § 45.

* *The 8th article of the act of Union, eſtabliſhed by the 5 of Q. Ann. cap. 8. having made all Scots Salt from and after the 1ſt of May, 1714, ſubject and liable to the ſame duties as then payable for Salt made in England, to be levied and ſecured in the ſame manner, ſaving and excepting the duty of 2s. 4d. a buſhel, impoſed by the act of 9 and 10 Will. III. cap. 44. the duty for Salt made in Scotland is conſequently no more than one ſhilling a buſhel, which was the duty impoſed upon Salt made in England, by the act of 5 and 6 of Will. and Mary, cap. 7.*

‡ *N. B. This exception as to the neceſſary proviſions of the ſhip is, by a proviſo in the 6th ſection of the act of 2 and 3 Q. Ann. cap. 14. confined to Salt on board ſhips arriving from Ireland, or any other foreign part, that was taken in only for the neceſſary proviſions of the ſhip for ſuch voyage, or for curing of fiſh; in which caſes, the maſter of ſuch ſhip or veſſel is allowed to land the ſame, ſo as entry be made thereof within ten days after his firſt coming into port, and the duties paid down or ſecured for the ſame before any part thereof be landed or taken out of the veſſel, in the ſame manner as the duties of foreign Salt imported are to be paid or ſecured.*

By the ſtatute of 2 and 3 Q. Ann. cap. 14. § 1. mentioned in the note preceding, it was in general declared and enacted,

"That no Salt whatſoever, being of the produce or manufacture of ENGLAND, WALES, "BERWICK UPON TWEED, SCOTLAND, or IRELAND, nor any other Salt coming from "IRELAND, * SCOTLAND, or the ISLE OF MAN, ſhould, after the 1ſt day of June, 1704, "be imported, or brought into any port or place within England, Wales, or Berwick upon "Tweed †, nor be taken out of any ſhip or veſſel, nor put on ſhore within any of the ſaid "ports or places, upon pain that all the Salt ſo imported or brought in, taken out of any ſhip "or veſſel, or landed or put on ſhore contrary to the true intent and meaning of ſaid act, ſhould "be forfeited and loſt, together with the ſhip, her tackle and apparel; and every perſon tak-"ing any ſuch Salt out of ſuch ſhip, to forfeit 20l. for every offence, or ſuffer 6 months im-"priſonment; excepting any quantity of Salt taken in for the neceſſary proviſions of the ſhip "for ſuch voyage, or for curing of fiſh as above ſtated."

As the act of 5 Geo. I. cap. 18. allows the curers of fiſh, from and after the 24 June, 1719, to import foreign Salt for the curing of fiſh for exportation, without paying any duty to his Majeſty for the ſame, except the cuſtoms payable upon the importation thereof; ſuch foreign Salt being landed, weighed, and warehouſed, under the lock and key of the Salt officer and proprietor of the Salt: a doubt aroſe, in the year 1748, as to what operation the clauſes before mentioned, in the act of 2 and 3 Q. Ann. cap. 14. could have with reſpect to Salt imported from Ireland; and the following queſtions were ſtated to the King's Attorney-general, and his anſwers to them were as follow.

QUESTION 1ſt. If a ſhip comes from Ireland to Great-Britain fully laden with a cargo of Salt, which the maſter of the veſſel reports, and the merchant enters as for curing of fiſh, is ſuch importation lawful? and muſt the officers of the Cuſtoms receive the entry accordingly, in virtue of the proviſo made by the 6th ſection of 2 and 3 Q. Ann. cap. 14.? although no proof is made, or any ſatisfaction given, that this Salt was taken in for curing of fiſh, other than what ariſes from the maſter's report, and merchant's entry; and may not the officers, before receiving the entry, legally inſiſt that the importer ſhould make oath, "That the Salt was put "on board for the fiſhery?"

ANSWER. I am of opinion, that upon the foot of the proviſo made by the 6th ſection of 2 and 3 Q. Ann. cap. 14. the maſter may report, and the merchant may enter as for curing of fiſh, Salt imported from Ireland in a ſhip that hath a full cargo of it, and the officers are obliged to admit ſuch entry without oath, or any proof being made to the truth of it; but then ſuch Salt muſt be landed, weighed, and locked up, in the manner directed by the 1ſt clauſe of the 5 Geo. I. cap. 18. or the whole duties muſt be paid, without any abatement on account of its being for curing fiſh; and this removes all the difficulties ariſing from the want of any proof at the time of entry.

QUESTION 2d. Whether, under the above mentioned proviſo, Salt from Ireland can be admitted to entry for curing of fiſh, where the whole cargo, as at firſt put on board, is brought to Great-Britain, without ever having been carried to any fiſhery, or any part thereof uſed in curing of fiſh; for if ſo, the prohibitory part of the ſaid ſtatute may be wholly eluded? Or,

Is not the proviſo intended only for ſuch Salt as is taken in for curing fiſh at ſea during the voyage, or to be carried to ſome fiſhery, and remains not uſed after the voyage or fiſhery is over? and if ſo, what proof or ſatisfaction may the officers legally inſiſt upon, in evidence of the fact?

ANSWER. Upon the penning of this proviſo, I think there are not words to confine the benefit of it to Salt taken in for curing of fiſh at ſea during the voyage, or to be carried to ſome fiſhery, and remaining not uſed after the fiſhery or voyage is over; nor does the intent of the law ſeem to require it ſhould be ſo confined, as the making the Salt pay full duties as foreign Salt anſwers the purpoſe.

QUESTION 3d. If Salt imported from Ireland, though for the curing of fiſh, is not ſubject to the payment of the full duties both of Cuſtoms and Exciſe? becauſe, though by the 5 Geo. I. cap. 18. foreign Salt may be imported for curing of fiſh duty-free, except the cuſtoms (which are inconſiderable;) yet by the 18th ſection of that very ſtatute, Salt from Ireland, under the proviſo of the 2 and 3 Q. Ann, is made ſubject to forfeiture, if the maſter refuſes or neglects to

---

* *Altered as to Scotland by act of Union of 5 Q. Ann. cap. 8.*

† *Extended to Scotland by the ſame act.*

enter, and pay or ſecure the duty for the ſame, within ten days after the firſt coming into port; ſo that Salt from Ireland does not ſeem to be conſidered in the ſame view with other Salt, where the importation is not ſubject to any particular prohibition or reſtriction?

ANSWER. The words of the 5 Geo. I. being, to import foreign Salt for the curing of fiſh for exportation, without paying any duty, except the cuſtoms; and Iriſh Salt being clearly foreign Salt, I do not ſee how that can be excluded, if all the conditions are complied with, from the benefit of that exemption; and the proviſo in the 6th ſection of 2 and 3 Q. Ann, which makes the payment or ſecurity of the duty a neceſſary condition of the liberty of importation, means, I apprehend, only ſuch duty as is due for foreign Salt imported for curing of fiſh for exportation; and as it extends not only to Salt imported from Ireland, but from any other foreign part, it ſhews that Iriſh Salt is not, with reſpect to that part of the act, conſidered as upon a different footing from Salt coming from other foreign parts.

D. RYDER.

It having been the practice in ſome ſea-ports that are towns corporate, for the mayor of the corporation, and the patent officers of the Cuſtoms, each of them to demand as their fees, a buſhel of Salt in kind, and to have the ſame meaſured out of every ſhip importing Salt before the duties were paid; theſe claims, on being taken into conſideration, were found not to be warranted by law, and therefore diſallowed; for the duties on Salt being impoſed on all Salt imported, without any exception of Salt delivered for fees or perquiſites, none is to be taken out of any ſhip importing it, without payment of or ſecurity for the duties, being firſt made or given.

N° II. DUTY on SALTED BEEF, PORK, BACON and BUTTER from Ireland, 1765,

WAS at firſt granted, and afterwards continued, by the ſeveral laws noted in the Chronological Table preceding.

APPROPRIATION.

(*a*) The money ariſing by this duty is to be paid into his Majeſty's Exchequer, as part of the duties on Salt, laid by the act of 5 Geo. II. cap. 6. and continued by ſeveral ſubſequent acts.

(*a*) This duty is to be paid to ſuch officer as the Commiſſioners for the duties on Salt for the time being ſhall appoint, at the port in Great-Britain into which the goods ſhall be imported from IRELAND, and before any part thereof ſhall be delivered out to the perſon or perſons to whom the ſame ſhall belong, or be conſigned, and is as follows.

	The duty. l.	s.	d.
For every barrel or caſk of SALTED BEEF or PORK, containing 32 gallons, and ſo in proportion for any greater or leſſer quantity	0	3	4
For every hundred weight of BACON, SALTED BEEF, *(called Dried Beef)* DRIED NEATS TONGUES, and DRIED HOG MEAT, and ſo in proportion for any greater or leſſer quantity than an hundred weight	0	1	3
For every hundred weight of SALTED BUTTER	0	0	4

(*b*) Which duty, being laid with intent that the Revenue of Salt may not be prejudiced by the importation of the articles before enumerated from Ireland, is to be paid down in ready money before landing, and without diſcount; and in caſe any perſon or perſons ſhall land any of the ſaid goods before payment of the above duties, the ſame ſhall be forfeited and loſt, and twenty ſhillings per barrel for every barrel or caſk of ſuch ſalted Beef or Pork, and twenty ſhillings per hundred weight for every hundred weight of ſuch Bacon, ſalted Beef, *(called Dried Beef)* dried Neats Tongues, dried Hog Meat, or ſalted Butter; and ſo in proportion for any greater or leſſer quantity, to be recovered of the importer or proprietor thereof.

(*c*) Upon exportation, THIS DUTY ——— NOT DRAWN BACK.

(*a*) 5 Geo. III. cap. 1. § 2.
(*b*) 5 Geo. III. cap. 1. § 3.
(*c*) 5 Geo. III. cap. 1. § 4.

But by the act of 8 Geo. III. cap. 9. this duty was taken off, and the goods before enumerated were allowed to be imported duty-free, which allowance has by ſeveral ſubſequent acts (*d*) been continued, and is to be in force until the firſt day of March, 1774.

(*d*) 9 Geo. III. cap. 9.
10 Geo. III. cap. 2.
11 Geo. III. cap. 8.
12 Geo. III. cap. 2.
13 Geo. III. cap. 4.

I. Excise on Foreign Liquors imported.

THESE duties, both in England and Scotland, are under the management and directions of the Commiſſioners of the Exciſe reſpectively, and have been granted at different times, and in different portions, as follow, viz.

Upon Ale, Beer, and Mum.

		The duty. l.	s.	d.
By 12 Car. II. cap. 23. § 8, & 20.	Was granted for every barrel of Beer or Ale imported from beyond the ſeas, containing 32 gallons wine meaſure	0	3	0
By 12 Car. II. cap. 24. § 22.	For every like barrel imported as aforeſaid	0	3	0
By 4 Will. and Mar. cap. 3. § 2.	For every barrel of Beer, Ale, or Mum, imported from beyond the ſeas	0	3	0
By 5 Will. and Mar. cap. 20. § 10.	For every like barrel of Beer, Ale, or Mum, imported as aforeſaid	0	3	0
By 4 Q. Ann. cap. 6. § 10.	For every like barrel of Beer, Ale, or Mum, imported as aforeſaid	0	3	0
	And ſo in proportion for greater or leſſer quantities.			
	Total duty per barrel upon Ale or Beer	0	15	0
By the 12 Q. Ann. ſtat. 1. cap. 2. § 1. and Continued annually by the Malt act ſince	Mum, the barrel	0	10	0
	Total duty per barrel upon Mum	1	5	0

N. B. Though the act of 4 Will. and Mar. cap. 3. is the firſt which impoſes a duty upon Mum nominally, yet it has always been charged with the duties impoſed by the two acts of 12 Car. II. and practically conſidered as being comprehended under the general words Beer or Ale.

Upon Cyder and Perry.

		The duty. l.	s.	d.
By 12 Car. II. cap. 23. § 9.	Was granted for every ton of Cyder or Perry imported from beyond the ſeas, and ſo proportionably for a greater or leſſer quantity	0	5	0
By 12 Car. II. cap. 24. § 23.	For every ton of Cyder or Perry ſo imported	0	5	0
By 4 Will. and Mar. cap. 3. § 2.	For ——— ditto	4	0	0
By 5 Will. and Mar. cap. 20. § 10.	For ——— ditto	4	0	0
By 4 Q. Ann. cap. 6. § 11.	For ——— ditto	4	0	0
By 6 Geo. III. cap. 14. § 2.	For ——— ditto	3	0	6
	Total duty per ton upon Cyder and Perry	15	10	0

Upon FOREIGN BRANDY and other STRONG WATERS imported.

	Brandy and other Strong Waters.				Rum or Spirits of the growth or manufacture of his Majesty's plantations in America.			
	Single. Duty.		*Double.* Duty.		*Single.* Duty.		*Double.* Duty.	
	l. *s.* *d.*		*l.* *s.* *d.*		*l.* *s.* *d.*		*l.* *s.* *d.*	
By 12 Car. II. cap. 23. § 11. { Was granted for every gallon of STRONG WATER perfectly made, imported from beyond the seas }	0 0 4		0 0 4		0 0 4		0 0 4	
By 12 Car. II. cap. 24. § 25. — For ——— ditto ———	0 0 4		0 0 4		0 0 4		0 0 4	
By 4 Will. & Mar. cap. 3. § 2. { For every gallon of BRANDY, SPIRITS, or AQUAVITAE so imported ——— }	0 0 6		0 1 0		0 0 6		0 1 0	
By 5 Will. & Mar. cap. 20 § 10. — For ——— ditto ———	0 0 6		0 1 0		0 0 6		0 1 0	
By 4 Q. Ann. cap. 6. § 12, & 13. For ——— ditto ———	0 2 0		0 4 0		0 2 0		0 4 0	
By 6 Geo. II. cap. 17. § 3, & 9. — For ——— ditto ———	0 1 0		0 2 0		0 0 0		0 0 0	
*By 33 Geo. II. cap. 9. § 1. — For ——— ditto ———	0 1 0		0 2 0		0 1 0		0 2 0	
By 2 Geo. III. cap. 5. § 8, & 9. For ——— ditto ———	0 0 6		0 1 0		0 0 0		0 0 0	
By 6 Geo. III. cap. 47. § 1. — For ——— ditto ———	0 0 6		0 1 0		0 0 0		0 0 0	
† Total duties —	0 6 8		0 12 8		0 4 8		0 8 8	

By the act of 15 and 16 Geo. II. cap. 25. it is declared, "That from and after the 29 of "September, 1742, all Rum or Spirits of the GROWTH, PRODUCE, or MANUFACTURE of "the British sugar plantations, imported directly from any of the said British sugar plantations, "upon the entry thereof, may forthwith, and before the payment of the duties of Excise, be "landed, and put into such warehouses as shall be for that purpose provided at the charge of "the importer or proprietor, and approved of by the Commissioners of the Excise, or the ma-"jor part of them, upon such importer or proprietor first giving, at his own charge and ex-"pence, his bond *(for the form of which see the Appendix)* or other good and sufficient secu-"rity, which the Commissioners, or other proper officers of the Excise, are required to take, "for payment of all the duties of Excise which such Rum is liable to pay, assoon as the same "shall be sold, in case the same shall be sold within (*a*) twelve months; and if not sold within "the said twelve months, then to pay the same at the end of such twelve months: and such "duty of Excise is to be computed according to the gauge of such Rum or Spirits, to be taken "at the time the same shall be so landed and lodged in warehouses, as aforesaid;" (therefore such importer or proprietor is responsible for the duty of whatever shrinkage or leakage happens in the warehouse.)

But for encouraging the exportation of Rum and Spirits of the growth, produce, and manufacture of the British sugar plantations from this kingdom as merchandize, it is, by the act of 33 Geo. II. cap. 28. § 2. declared and enacted.

"That from and after the 16th day of June, 1760, all Rum and Spirits of the growth, pro-"duce, and manufacture of the British sugar plantations in America which shall, before the "payment of the duties of Excise, charged upon the importation thereof, be exported as mer-"chandize, under the rules, restrictions and regulations established by this law, from any ware-

(*a*) 6 Geo. III. cap. 47. § 4.

* *N. B. The third section of this act declares, that the duty thereby charged upon Rum or Spirits of the growth, produce, or manufacture of the British sugar plantations, shall be payable in such manner only, as the other duties of Excise were then by law payable; so that the allowing such to be warehoused on bond, under the act of* 15 *and* 16 *Geo. II. cap.* 25. *still continues: but it is to be observed,* That no Rum or Spirits of and from the continent of America can be so bonded, landed and warehoused.

† *See the note at the end of this branch.*

" houſes in which the ſame is depoſited by virtue of the act of the 15 and 16 Geo. II. cap. 25. " ſhall be freed and diſcharged from all duties of Exciſe."

The aforegoing duties of Exciſe having been paid, are, upon exportation, NOT DRAWN BACK.

And,

It is to be obſerved, that theſe duties are (*b*) to be paid down upon entry, and that the goods are to be entered and landed within thirty days next after the maſter ſhall have, or ought to have, made his report at the Cuſtom-houſe, in purſuance of the act of the 13 and 14 Car. II. cap. 11. under the penalty of forfeiture, and to be ſeized by any officer of the Exciſe: and in ſuch reports, (*c*) the number of caſks, or other package, with the particular numbers and marks of each of them, and the particular kind * of liquors contained in each caſk or other package on board ſhall be inſerted, on pain to forfeit ſuch liquor, with the caſks or other package, and to be ſeized by any officer of the Exciſe.

But with reſpect to all Rum and Spirits of the growth, product, or manufacture of any Britiſh colony or plantation in America, imported from thence, they are, by the 4 Geo. III. cap. 15. § 20. required to be accompanied with a certificate from the Collector, or other principal officer of the Cuſtoms at the loading port, expreſſing the quality of the goods ſhipped, with the number and denomination of the packages; and that he has received proof by an affidavit, ſigned and ſworn to before ſome Juſtice of the peace in the ſaid colony, either by the grower, maker, or ſhipper of ſuch goods, or his or their known agent or factor, deſcribing the goods, and the names of the plantations, and the name of the colony where the ſame grew and were produced, and manufactured: and ſuch affidavit is to be atteſted under the hand of the ſaid Juſtice of peace, to have been ſworn to in his preſence; which certificate is to be produced by the maſter of the ſhip to the Collector, or other principal officer of the Cuſtoms, at the port of diſcharge in GREAT-BRITAIN, and oath made thereto by him, "That the goods ſo re- " ported, are the ſame that are mentioned in the ſaid certificate."

And in default of producing ſuch certificate, or if on producing it, the goods ſhall not agree therewith, ſuch Rum or Spirits ſhall be deemed and taken to be foreign Rum and Spirits, and ſhall be liable to the ſame duties, reſtrictions, regulations, penalties, and forfeitures in all reſpects as Rum and Spirits of the growth, produce, or manufacture of any FOREIGN COLONY OR PLANTATION would be liable to by law; unleſs it ſhall be made appear to the ſatisfaction of the Commiſſioners of his Majeſty's Cuſtoms at LONDON, or EDINBURGH, reſpectively, that ſuch goods are really and truly the produce of the Britiſh colonies or plantations, and that no fraud was intended: in which caſe, the ſaid reſpective Commiſſioners may permit the ſaid goods to be entered, upon payment of the like duties as ſuch goods would be liable to, as if this law had not been made.

It may here not be improper to remark, that it is the practice for the officers of Exciſe to conſider all Spirits imported in caſks as proof Spirits, and to charge every gallon with the ſingle duty as ſuch, without any allowance in caſe of under proof. But,

If upon trial by the Hydrometer (which is an inſtrument contrived for aſcertaining the proof of imported Spirits) ſuch Spirits appear to be ſtronger than proof, they charge a further duty in proportion to the ſtrength, taking and reckoning a gallon of proof Spirits at ſeven pounds twelve ounces in weight †.

Thus, if the ſaid inſtrument ſhews the Spirits to be one in twenty over proof *(which is, that they will admit of one gallon of water to be mixed with every twenty gallons of Spirit to lower them to the aforeſaid ſtandard per gallon)* one twentieth part more of duty is charged, and ſo on according to the different ſtrengths of each caſk; unleſs it ſhould ſo happen that any of them prove a double Spirit, in which caſe, no more than the double duty ſpecified in the aforegoing table can be levied and charged.

Note. All Rum and Spirits other than ſuch as is of the growth, produce, or manufacture of the Britiſh plantations in America, is chargeable with the ſame duties as foreign Brandy or Spirits. And, Hungary Water, Arquebuſade, Lavendar, and Roſemary Waters, and other ſtrong and high cordials

---

(*b*) 31 Geo. II. cap. 36. § 5. | (*c*) 31 Geo. II. cap. 36. § 7.

* *By theſe words is meant the general denomination, ſuch as* Brandy, Rum, Geneva, *&c. and not the particular quality, viz. whether French, Spaniſh, Flemiſh, &c. &c.*

† *N. B. By the act of 2 Geo. III. cap. 5. § 24. made for the better regulating and encouraging the exportation of Britiſh made Spirits, a gallon of Brandy or proof Spirit is taken and reckoned, for the purpoſes of that act, at* ſeven pounds and thirteen ounces the gallon.

imported from any part of Europe, are charged, when found above proof, with what is improperly called Double Duty, that is to ſay, with 12s. 8d. per gallon. But,

If ſuch cordials are found not to be above proof (which rarely happens) the duty chargeable thereon is only 6s. 8d. per gallon.

And,

All Exciſeable liquors of the growth, produce, or manufacture of Jerſey, Guernſey, Sark and Alderney, may be imported from thence by the inhabitants of the ſaid reſpective iſlands (with and under ſuch certificates and oaths as are required by law) on payment of ſuch and the like duties as are chargeable thereon for the time being on the like goods of the growth, produce, or manufacture of Great-Britain.

I. Inland Duty on Coffee, Tea and Chocolate.

By 10 Geo. I. cap. 10. § 1, 3. there were granted, after 24 June, 1724, in lieu of the duties comprehended under the Branches N° 18, 19, and 23. thereby repealed, an Inland Duty upon Coffee, Tea and Chocolate, which having undergone ſeveral alterations ſince, by ſubſequent laws, the duties upon Coffee, Tea and Chocolate, will now ſtand as follows.

	Upon Coffee.	The duty. l.	s.	d.
By 10 Geo. I. cap. 10. § 3.	Upon all Coffee ſold in Great-Britain other (*a*) than Coffee of the growth and product of any of the Britiſh plantations in America, the pound weight averdupois	0	2	0
By 5 Geo. III. cap. 45. § 11.	For and upon all Coffee to be ſold in Great-Britain (not being of the growth and product of the Britiſh plantations in America) the pound weight averdupois	0	0	6
	And ſo in proportion for greater or leſſer quantities.			
	Total duty per pound	0	2	6
By 5 Geo. II. cap. 24. § 1.	All Coffee of the growth and product of any of the Britiſh plantations in America, the pound weight averdupois	0	1	6
	Total duty per pound	0	1	6

(*b*) Upon importation of all Coffee, the ſame is to be entered at the Cuſtom-houſe, and the ſeveral duties due thereon paid or ſecured; and then it is to be forthwith carried and put into ſuch warehouſes as ſhall be for that purpoſe provided at the charge of the importers, and approved of by the Commiſſioners of the Cuſtoms, or the major part of them, for the time being, where ſuch importer ſhall have power to garble the ſame as hath been uſual, to make it merchantable; but it muſt not be delivered from thence with intent to be conſumed in Great-Britain, till the duties abovementioned are paid down in ready money by the proprietor, upon an entry to be made by him at the next office for that diviſion, for ſo much as he intends to take out for home-conſumption, with the Receiver or Collector of the ſaid inland duties, who is to grant his warrant or certificate, teſtifying the receipt of the duty to the warehouſe-keeper, having ſuch Coffee in his cuſtody, who ſhall thereupon deliver out of ſuch warehouſe ſo much Coffee as is mentioned in the ſaid warrant or certificate, and give a permit therewith, ſigned by himſelf, and ſuch officer attending the ſaid warehouſe as ſhall be appointed for that purpoſe by the Commiſſioners of the ſaid inland duties, or the major part of them, to prevent the ſeizing thereof.

(*c*) But if intended for exportation to parts beyond the ſeas, the ſame may be delivered out without payment of this duty, upon ſufficient ſecurity being firſt given to his Majeſty, his heirs

(*a*) 5 Geo. II. cap. 24. § 1.

(*b*) 10 Geo. I. cap. 10. § 4.
5 Geo. II. cap. 24. § 1.

(*c*) 10 Geo. I. cap. 10. § 26, and 30.

and ſucceſſors *(the form of which bond or ſecurity ſee in the Appendix)* which ſecurity, the Commiſſioners of the Cuſtoms for the time being, or ſuch officer or officers as they ſhall appoint, are required and empowered to take, that the ſame and every part thereof ſhall be exported, and not relanded in Great-Britain.

Upon TEA.		The duty. l. s. d.
By 18 Geo. II. cap. 26. § 2.	For and upon all TEA taken out of the warehouſes wherein ſecured on importation, and ſold in Great-Britain, the pound weight averdupois, and in that proportion for a greater or leſſer quantity*	0 1 0
	AND,	
By the ſame law	A further duty of twenty-five pounds for every one hundred pounds of the groſs price at which ſuch TEA ſhall be ſold at the public ſales of the united company of merchants of England trading to the Eaſt-Indies, and proportionably for a greater or leſſer ſum	25 0 0 per centum.

(*d*) To be paid down in ready money by the proprietor of ſuch Tea, or ſuch perſon as ſhall be appointed by him, to the Receiver or Collector of the ſaid inland duties, before he ſhall receive or take it out of the warehouſe wherein the ſame is appointed to be lodged by the act of 10 Geo. I. cap. 10. (except for (*e*) exportation to Ireland, or his Majeſty's plantations in America) and when the ſaid Collector has received the ſaid duties, he is to grant his warrant or certificate, teſtifying the receipt of the ſame to the warehouſe-keeper, having ſuch Tea in his cuſtody, who ſhall thereupon deliver out of ſuch warehouſe, ſo much Tea as is mentioned in the ſaid warrant or certificate, and give a permit therewith, ſigned by himſelf, and ſuch officer attending the ſaid warehouſe as ſhall be appointed for that purpoſe by the Commiſſioners of the ſaid inland duties, or the major part of them, to prevent the ſeizing thereof.

(*f*) But if intended for exportation to Ireland, or his Majeſty's plantations in America, the ſame may, upon due entry being made thereof by the proprietor, or ſuch perſon as ſhall be appointed by him, be delivered out of ſuch warehouſe, on his firſt giving bond *(the form of which ſee in the Appendix)* with ſufficient ſecurity to his Majeſty, his heirs and ſucceſſors, to be approved of by the Commiſſioners of the inland duties for the time being, or any three of them, or by ſuch perſon or perſons as they ſhall appoint for that purpoſe, in double the value of the goods, that the ſame, and every part thereof, ſhall (the danger of the ſeas and enemies excepted) be really and truly exported to, and landed in ſuch port of the kingdom of IRELAND, or ſuch place in his Majeſty's plantations in AMERICA, for which the ſame has been ſo entered for exportation, and that the ſame ſhall not be exported or carried to any other place or country whatſoever, nor relanded in any part of Great-Britain, or the iſlands of Guernſey, Jerſey, or Man, or either of them; the condition of ſuch bonds for Tea to Ireland being to produce a proper certificate of its due landing there in ſix months, and to his Majeſty's plantations in America in eighteen.

(*g*) But no Tea is to be exported or laden on board any ſhip or veſſel in order to be exported to the kingdom of Ireland, or to any of the Britiſh colonies or plantations in America, in any ſhip of leſs burthen than eighty tons, nor in any cheſt, caſk, tub, or package whatſoever, other than that in which it was originally imported, into Great-Britain, nor in any leſs quantity than the whole and entire quantity contained in any cheſt, caſk, tub, or package in which the ſame was ſold at the public ſale of the Eaſt-India company, or in which the ſame was imported by licence, (in purſuance of the act of 18 Geo. II. cap. 26.) under the penalty of the forfeiture of ſuch Tea, and the package thereof.

(*h*) When any Tea is entered for exportation to Ireland, or any of his Majeſty's plantations

---

(*d*) 18 Geo. II. cap. 26. § 2.
(*e*) 21 Geo. II. cap. 14. § 1, and 2.
(*f*) 21 Geo. II. cap. 14. § 1, and 2.
(*g*) 7 Geo. III. cap. 56. § 8.
12 Geo. III. cap. 60. § 3.
(*h*) 21 Geo. II. cap. 14. § 3.

* *N. B. By 7 Geo. III. cap. 56. this inland duty ſtood repealed upon all* Bohea, Congo, Souchong, *or* Pekoe Teas, *commonly called* Black Teas, *or any Teas known by the name of* Singlo Teas, *cleared for home-conſumption out of the Eaſt-India warehouſe, from the 5 July, 1767, to the 5 July, 1772.*

in America, the outſide package in which it is contained ſhall, by the ſearcher belonging to the Cuſtoms at the port from whence the ſame is intended to be exported, after the entry, and before the ſhipping thereof, be marked on four different parts on the outſide thereof, in ſuch manner as the Commiſſioners of the Cuſtoms ſhall direct, in order that ſuch packages ſhall become forfeited, in caſe they are landed or found again on ſhore, having ſuch marks thereon.

(*i*) In order to aſcertain the true prices at which Teas are ſold at the public ſales of the East-India company, the Commiſſioners of the inland duties, or the major part of them for the time being, may conſtitute under their hands and ſeals, ſuch, and ſo many officers as they ſhall find needful for attending the ſaid public ſales, and take account of the names of the ſeveral buyers, and price at which each and every lot of Tea ſhall be ſold, and ſhall thereof make returns or reports in writing upon oath, to the ſaid Commiſſioners, and from ſuch reports or returns, the charge of the ſaid duty of 25 per centum upon the groſs price of the Tea ſhall be ſettled and aſcertained; and to prevent miſtakes, may, upon requeſt to the Court of Directors, inſpect the company's books of the particular prices that Tea ſhall be ſold at their public ſales.

		The duty.
	Upon CHOCOLATE.	l. s. d.
By 10 Geo. I. cap. 10. § 6.—	For and upon all CHOCOLATE made or ſold in Great-Britain, the pound weight averdupois, and in that proportion for a greater or leſſer quantity	0 1 6
	AND,	
By 32 Geo. II. cap. 10. § 10.	An additional duty for every pound weight averdupois, and in that proportion for a greater or leſſer quantity	0 0 9
	*Total duty per pound	0 2 3

(*k*) To be paid by the maker or proprietor thereof, if within the limits of the weekly bills of mortality, within one week; and in caſe the ſame be made in any other part of Great-Britain, within ſix weeks after entry.

(*l*) To be under the management of ſuch Commiſſioners as his Majeſty or the Treaſury ſhall appoint, who are to have and exerciſe the like juriſdiction as the Commiſſioners of Exciſe, upon beer, ale, and other liquors, and their judgments to be final, and not liable to be removed by any *certiorari* into any of the courts at Weſtminſter.

(*m*) Theſe duties are to be levied by the ſame powers, and under the penalties of the laws of Exciſe on Liquors; and all penalties to be ſued for and recovered by the ſame ways and means.

(*n*) One moiety of the duties on Coffee and Tea, and all the duty on Chocolate, to be appropriated, iſſued and made payable to the ſame uſes, intents and purpoſes, as the duties upon Coffee, Tea, Chocolate, Cocoa Nuts, and Cocoa Paſte, that were continued by the act of 7 Q. Ann. cap 7. *(and are taken notice of under Branches* N° 18 *and* 19.) were appropriated and made payable before the making of this act of parliament.

(*o*) The other moiety on Coffee and Tea to be appropriated to the ſame uſes as the duty on Coffee and Tea continued by the act of 3 Geo. I. cap. 7. *(taken notice of under the Branch* N° 23.) were, and ſtood appropriated and applicable before the making of this act.

(*i*) 18 Geo. II. cap. 26. § 6.
(*k*) 10 Geo. I. cap. 10. § 18. 32 Geo. II. cap. 10. § 11.
(*l*) 10 Geo. I. cap. 10. § 7, and 42. 32 Geo. II. cap. 10. § 11.
(*m*) 10 Geo. I. cap. 10. § 8, 41, and 45. 32 Geo. II. cap. 10. § 11.
(*n*) 10 Geo. I. cap. 10. § 46.
(*o*) 10 Geo. I. cap. 10. § 46.

* *With reſpect to this duty on ſeized Chocolate, ſee the act of* 11 *Geo. I. cap.* 30. § 22. *and the Index.*

HAVING now treated of the ſeveral branches of the Revenue ariſing upon Goods and Merchandizes imported, exported, and carried coaſtwiſe, and ſhewn the appropriation of each of them, it may not be improper to add a few obſervations with reſpect to the Revenue ariſing in this part of the united kingdom, by way of anſwer to that general queſtion of ſurpriſe and wonder that has been ſo frequently aſked, viz. "Why ſo little money was remitted "from the Cuſtoms in Scotland into the Exchequer in England?"

Let it therefore be remembered,

That by the act of the 7 Q. Ann. cap. 11. § 10. "The Revenues of Cuſtoms, Salt and Exciſe are, after the charges of management, made liable to the payment of the fees, ſalaries, "and other charges allowed, or to be allowed, by her Majeſty, her heirs and ſucceſſors, for "keeping up the Court of Seſſion and Juſticiary, and the Exchequer Court in Scotland:"

That by the act of the 10 of Q. Ann. cap. 26. § 108. "The ſaid fees, ſalaries, and other "charges, are made chargeable upon any parts of the ſaid Revenues of Cuſtoms and Exciſe, "preferable to all other payments whatſoever, the charges of management excepted:"

That by the act of 5 Geo. I. cap. 20. "The charges of managing the ſaid Revenues, and of "keeping up the ſaid three Courts, and other charges of the civil government in Scotland, pur"ſuant to ſuch eſtabliſhment or eſtabliſhments as then were, or ſhould be made in that behalf, "were again reſerved and made payable out of the monies ariſen, and to ariſe, from time to time, "of, or for any the Cuſtoms, Duties, Exciſes, or Revenues that are, or ſhall be under the ma"nagement of the Commiſſioners of the Cuſtoms, and Commiſſioners of the Exciſe in Scot"land, or either of them, or of any Commiſſioners, farmers or managers of thoſe Revenues, "or any of them for the time being."

In purſuance of which ſeveral laws, the Barons of the Court of Exchequer in Scotland, are impowered, by his Majeſty's Royal ſign manual under the privy ſeal of Scotland, to iſſue warrants, or precepts, to the Receiver-general, or Caſhier of the Cuſtoms, in Scotland, or to the Commiſſioners of Exciſe there, for the time being, to pay over ſo much money upon account as ſhall be wanted for defraying the charges of the civil eſtabliſhment to the paymaſter thereof, out of ſuch part of the Revenues of Cuſtoms, or Exciſe, or either of them, ariſen, or to ariſe in Scotland, as are applicable thereto; which, by a copy of the ſaid Royal ſign manual hereafter following, will more fully appear.

In conſequence of which, it is the practice to make all the branches of the Revenue, whoſe duties were impoſed prior to the ADDITIONAL DUTY ON COALS EXPORTED, 1757, (*Branch* N° 48, *and which appears, by the note at the foot thereof, not to be liable to any of the payments there mentioned)* to bear an equal proportion of the charges of ſuch civil eſtabliſhment; or, in ſome caſes where it can be admitted, to lay the whole upon the branches, Duty on Wine, 1745, and Subſidy 1747, in conſideration of ſuch branches not being ſubject to any of the charges of management: but the whole of ſuch branches, prior to the ſaid Additional duty on Coals exported, 1757, never producing ſufficient money in the hands of the Receiver-general to defray the ſame, together with the charges of management and other payments, there could be no money to remit thereon into the Exchequer in England; the conſequence of which was, that the ſaid branch, ADDITIONAL DUTY ON COALS EXPORTED, 1757, the branch of SUBSIDY 1759, N° 6, *(which, by the opinion at the foot thereof, appears alſo not to be ſubjected to any of the payments therein mentioned)* and the other branches of the Revenue ſince granted and inſtituted, were the only ones of the whole Cuſtoms on which any money could be remitted from Scotland to England, and did not, before the act of 11 of Geo. III. cap. 31. was made, *("for allowing a bounty of 30s. per ton on veſſels employed in the Britiſh white-herring fiſhery,")* produce for that purpoſe above 10,000l. per annum. But the ſaid act having, from and after the 22d day of October, 1771, directed the ſaid bounty, together with the annual intereſt upon divers certificates and orders for outſtanding bounties, to be paid out of any money in the hands of the Receiver-general, or Caſhier, of the Cuſtoms in Scotland, ariſing from any of the Duties, Revenues and Cuſtoms, under the management of the Commiſſioners of the Cuſtoms in Scotland, even theſe branches are now to be retained and kept there for that purpoſe. So that of courſe, whilſt theſe demands continue high and unſatisfied, there will be no money to remit, upon any branches of the Revenue ariſing in Scotland, into the Exchequer in England.

Let it alſo be further remembered,

That by the 15th article of the act of 5 Q. Ann. cap. 8. eſtabliſhing the treaty of Union betwixt the two kingdoms, it was provided and agreed, that Scotland ſhould have an equivalent

allowed for what the ſubjects thereof ſhould be charged by becoming liable to the ſeveral Cuſtoms, Duties, and Exciſes on import and export, which were then payable in England, and which ſums would thereafter be applicable towards payment of the debts of England contracted before the Union; and alſo that two thouſand pounds per annum, for the ſpace of ſeven years, ſhould be applied towards encouraging and promoting the manufacture of coarſe Wool within thoſe ſhires of Scotland which produce the Wool; and afterwards the ſame ſhould be wholly employed towards encouraging and promoting the fiſheries, and ſuch other manufactures and improvements in Scotland as might moſt conduce to the general good of the united kingdom.

That the act of 5 Geo. I. cap. 20. having, in full diſcharge of ſuch equivalent, ſettled the yearly ſum of ten thouſand pounds in lieu thereof; and having alſo directed that the ſaid ſum of two thouſand pounds ſhould be wholly applied towards encouraging and promoting the fiſheries, and ſuch other manufactures and improvements in Scotland as may moſt conduce to the general good of the united kingdom; and having declared, that the ſaid yearly funds of 10,000l. and 2000l. ſhould continue, and be payable for ever, ſubject nevertheleſs to redemption by parliament, according to the reſpective proviſoes mentioned and contained in the ſaid act: the payment of them is thereby directed to be made out of the monies ariſen, or to ariſe, from time to time, of, or for any the Cuſtoms, Duties, Exciſes, or Revenues that are, or ſhall be under the management of the Commiſſioners of the Cuſtoms, and Commiſſioners of Exciſe, in Scotland, or either of them, or of any Commiſſioners, farmers, or managers of thoſe Revenues, or any of them, for the time being, which ſhall, from time to time, remain after paying, or reſerving ſufficient to pay, the charges of managing the ſaid Revenues, and of keeping up the Court of Seſſion, and Juſticiary, and Exchequer Court, and other charges of the civil government in Scotland, purſuant to ſuch eſtabliſhment, or eſtabliſhments as are, or ſhould be made in that behalf; and with preference to all payments whatſoever, other than thoſe charges, and other than ſuch drawbacks, and allowances, as are, or ſhall be ſettled by any act or acts of parliament to be made, out of the ſaid Revenues, or any of them.

On which law, ſome doubts ariſing, whether the ſaid ſums of 10,000l. and 2000l. could, or might be charged upon, and paid out of, monies ariſen, or to ariſe, from any Cuſtoms, Duties, Exciſes, or Revenues granted or impoſed upon that part of Great-Britain called Scotland, ſince the making of ſaid act; the 5 ſection of 23 Geo. II. cap. 21. was made to remove the ſame, and has declared, "That the ſaid yearly funds of 10,000l. and 2000l. ſhould, during "the continuance thereof reſpectively, yearly, and every year, be paid and payable out of all "and every the Cuſtoms, Duties, Exciſes, and Revenues granted, or impoſed upon that part "of Great-Britain called Scotland, that are under the management of the Commiſſioners of "the Cuſtoms, and Commiſſioners of Exciſe, in Scotland, or either of them, or of any Commiſſioners, farmers, or managers of theſe Revenues, or any of them, for the time being, ſince "the making of the ſaid act; as well as out of the Cuſtoms, Duties, Exciſes, and Revenues, "that ſubſiſted under the management aforeſaid, at the time of making the ſaid act:" ſo that the Equivalent company has a claim for 10,000l. per annum, and the Truſtees and Commiſſioners for encouraging and promoting fiſheries and other manufactures and improvements in Scotland (appointed, by letters patent, in purſuance of the act of 13 Geo. I. cap. 30.) have a claim for 2000l. per annum more out of the Cuſtoms, whenever the charges of management, together with the expences of keeping up the Court of Seſſion, Juſticiary, and Exchequer Court, and other charges of the civil government in Scotland will admit ſuch claims to take effect, and be paid out of the ſaid Revenue.

GEORGE the Third, by the grace of God, king of Great-Britain, France and Ireland, defender of the Faith, and ſo forth; To the Commiſſioners of our Treaſury now being; and to the High-Treaſurer, or Commiſſioners of our Treaſury, for the time being; and to the Chief Baron, and the reſt of the Barons of our Court of Exchequer, in that part of Great-Britain called Scotland, now being; and to the Chief Baron, and the reſt of the Barons of the ſaid Court of Exchequer of us, our heirs and ſucceſſors, for the time being; and to all other officers and miniſters of, or belonging to the ſaid Exchequer of us, our heirs and ſucceſſors, now, and for the time being; and to all others to whom theſe preſents do or ſhall appertain, greeting: Whereas we have thought fit to make, and ſign, an eſtabliſhment for the expence of our Courts of Seſſion and Juſticiary, and our Exchequer, in Scotland, and ſeveral other yearly

ſalaries and allowances, commencing from the fifth day of April laſt paſt, one thouſand ſeven hundred and ſixty one years; all which, we are graciouſly pleaſed, for the eaſe and encouragement of the officers and perſons who are and ſhall be entitled thereunto, ſhall be paid to them at Edinburgh, clear of all fees and charges on their receiving the ſame, in manner herein after expreſſed: and do alſo think it neceſſary, that the Commiſſioners of our Treaſury, or High-Treaſurer, now, and for the time being, and you the ſaid Barons of our Court of Exchequer, ſhould be empowered to order payments and diſcharges of all ſuch ſums of money as, upon particular occaſions ariſing, we ſhall by warrants direct and command to be paid and diſcharged. Our will and pleaſure therefore is, and we do hereby direct, authoriſe, and command, that you, the Chief Baron, or any two of the other Barons of our ſaid Court of Exchequer in Scotland, do forthwith cauſe a liſt or certificate to be made out of all ſuch ſum and ſums of money as are, or ſhall be incurred and become due upon the ſaid eſtabliſhment, for the quarter ending the fifth day of July, 1761, (being Midſummerday, old ſtile;) and that from thenceforth, like liſts or certificates be made by you the ſaid Chief Baron and Barons of our Exchequer quarterly, of all ſuch ſum and ſums of money as ſhall be due to any officers, or other perſons, for fees, ſalaries, or any other allowances, according to the ſaid eſtabliſhment, and purſuant to ſuch warrants or authorities as we ſhall think fit to give in that behalf, which are to be tranſmitted to you the ſaid Commiſſioners of our Treaſury, or High-Treaſurer, or Commiſſioners of our Treaſury for the time being; and you, our ſaid Chief Baron and Barons, are hereby required to take care, that when any officer, or other perſon, entitled to any ſalary, or other annual payment, by our ſaid eſtabliſhment or warrants, ſhall happen to die, or be removed, the allowance of the ſaid perſon or perſons ſo dying, or being removed, ſhall be computed in ſuch liſts or certificates from the day of his, or their, laſt preceding payment or payments, to the day of ſuch death or removal only, and not for the entire quarter; and if any offices mentioned in our ſaid eſtabliſhment, are void, or not filled at the time of the commencement of the ſaid eſtabliſhment, the ſalaries thereunto belonging, are to be computed only from the date of the commiſſion to the perſons who have been ſince appointed, or may hereafter be appointed thereunto. And we do hereby direct, that in all caſes where any office or offices on our ſaid eſtabliſhment is, are, or ſhall become vacant, the ſalaries thereunto belonging ſhall be ſaved unto us, during the ſaid vacancies. And our further will and pleaſure is, and we do hereby direct, authoriſe, and command, that you, the Commiſſioners of our Treaſury now being, and our High-Treaſurer, or Commiſſioners of our Treaſury for the time being, upon the receiving the ſaid liſts or certificates (if you have no objection thereunto) do ſignify your approbation thereof, and then return them to our ſaid Chief Baron, and the reſt of the Barons of our Exchequer. And we do hereby further authoriſe and direct you, our ſaid Chief Baron and Barons, or any two of you, upon receiving back the ſame, to iſſue warrants or precepts to the Receiver-general, or Caſhier, of our Cuſtoms in Scotland, or to our Commiſſioners of Exciſe there, now, and for the time being, or either of them, to pay over to our truſty and well beloved Allan Whitefoord, Eſq; who is appointed paymaſter of our ſaid eſtabliſhment, or to the paymaſter thereof for the time being, out of ſuch part of the Revenues of Cuſtoms or Exciſe, or either of them, ariſen, or to ariſe, in Scotland, as is, or ſhall be applicable, to diſcharge the fees, ſalaries, and other charges for keeping up our Courts of Seſſion and Juſticiary, and our Exchequer Court, in Scotland, purſuant to any act or acts of parliament in that behalf, ſo much upon account as ſhall be ſufficient to ſatisfy what ſhall be due on the ſaid liſts or certificates, for the fees, ſalaries, and other charges for keeping up the ſaid Courts. And the ſaid Allan Whitefoord, and the paymaſter for the time being, as aforeſaid, is hereby directed to apply, and pay over the ſame accordingly. And our further will and pleaſure is, and we do hereby alſo direct, authoriſe, and command, that out of ſuch other money as is, and ſhall, from time to time, be received by him the ſaid Allan Whitefoord, or the Receiver-general of our land-rents and caſualties in Scotland for the time being, for any our ſaid land-rents and caſualties, he, or they, do and ſhall, from time to time, aecording to precepts by you our ſaid Chief Baron and Barons, to be iſſued in manner aforeſaid, pay and ſatisfy all ſuch other fees, ſalaries and allowances contained in the ſaid liſts or warrants, as have no relation to our ſaid Courts of Seſſion, Juſticiary, and Exchequer, or any of them; and that you, our ſaid Chief Baron and Barons of our ſaid Exchequer, or any two of you, after the fees, ſalaries, and other charges for keeping up our ſaid Courts of Seſſion, Juſticiary, and our Exchequer Court are ſatisfied and paid, in the manner herein before directed, do, from time to time, likewiſe iſſue warrants or precepts to the ſaid Receiver-general or Caſhier of our Cuſtoms, and our Commiſſioners of Exciſe in Scotland, for

the time being, to pay over to the ſaid Allan Whitefoord, or the paymaſter for the time being, out of ſuch parts of the ſaid reſpective revenues as are at our royal diſpoſal, or out of ſuch ſum and ſums of money as have, or ſhall, from time to time, be paid to the Caſhier of our Cuſtoms aforeſaid for the time being, for compoſitions in our ſaid Exchequer, or upon ſeizures of prohibited and unculſtomed goods, or either of them, and in ſuch proportions out of the ſame, as you, our ſaid Chief Baron and Barons, in manner aforeſaid, ſhall think fit, ſo much upon account as ſhall be ſufficient to pay and ſatisfy ſuch part of what is, and ſhall, from time to time, become due for the fees, ſalaries, and allowances which are, or ſhall, be contained in our ſaid eſtabliſhment or warrants, and which have no relation to our ſaid Courts of Seſſion, Juſticiary, and Exchequer, as our land-rents and caſualties ſhall, from time to time, fall ſhort, or prove deficient in payment of: and the ſaid Allan Whitefoord, or the paymaſter for the time being, as aforeſaid, is hereby directed, according to precepts by you, our ſaid Chief Baron and Barons, to be iſſued in manner aforeſaid, to apply and pay over the ſame accordingly. And whereas, for defraying the charges and expences of our Circuit Courts in Scotland, as now by law eſtabliſhed, we are graciouſly pleaſed to allow the ſums following, without account; that is to ſay, to our Juſtice General when he goes the circuit, two hundred pounds for every circuit; to our Juſtice Clerk, and five Commiſſioners of Juſticiary, reſpectively, when they go the South and Weſt circuits, one hundred and fifty pounds each for every circuit; and when they go the North circuit, one hundred and eighty pounds each for every circuit; to our Juſtice Clerk, or any of the Commiſſioners of Juſticiary, when they ſhall be obliged to go either the South or Weſt circuit alone, two hundred and fifty pounds for every ſuch circuit; and to our ſaid Juſtice Clerk, or any of the Commiſſioners of Juſticiary, when they ſhall be obliged to go the North circuit alone, three hundred pounds for every ſuch circuit; to three deputy Advocates, to be appointed by us, fifty pounds each for every circuit; to three Clerks of the circuits, thirty pounds each for every circuit; to three Macers, each ten pounds for every circuit; and to ſix Trumpets, each ten pounds for every circuit: our will and pleaſure therefore is, and we do hereby direct and authoriſe you, our ſaid Chief Baron and Barons, or any two of you, from time to time, to iſſue warrants to the Receiver-general, or Caſhier, of our Cuſtoms in Scotland, or to our Commiſſioners of our Exciſe there, now, and for the time being, or either of them, to pay over to the ſaid Allan Whitefoord, or the paymaſter for the time being, out of ſuch part of the ſaid Revenues, or either of them, as is, or ſhall be applicable to diſcharge the fees, ſalaries, and other charges in keeping up the Court of Juſticiary, purſuant to any act or acts of parliament in that behalf, ſo much upon account as ſhall be ſufficient to ſatisfy the ſaid allowances to our Juſtice General, Juſtice Clerk, and Commiſſioners of our Juſticiary, and to the reſpective Clerks and other officers beforementioned; the firſt payment thereof to be made for the circuit now laſt paſt: which ſaid allowances are to be received by them reſpectively, without account, impreſt, or other charge to be ſet upon them, or any of them, their, or any of their heirs, executors, or adminiſtrators, for the ſame, or any part thereof. And the ſaid Allan Whitefoord, and the paymaſter for the time being, as aforeſaid, is hereby directed, according to precepts to be iſſued as aforeſaid, to apply, and pay over the ſame accordingly. And we do hereby direct, that in all caſes when it ſhall happen that our ſaid Juſtice General, Juſtice Clerk, or any of the Commiſſioners of Juſticiary, or any of the officers abovementioned, ſhall not actually go the ſaid circuits, the allowance, or allowances, to the ſaid Juſtice General, Juſtice Clerk, Commiſſioners of Juſticiary, and officers, reſpectively, ſhall be ſaved to us, for ſuch circuit as any of them ſhall neglect, or be hindered from performing, upon any account whatſoever. And whereas, in purſuance of an act of the 20th year of the reign of our late royal Grandfather of glorious memory, he was graciouſly pleaſed to appoint twenty-ſeven Sheriffs and Stewarts depute for adminiſtrating juſtice within the ſeveral ſhires and ſtewartries of Scotland: and whereas we are graciouſly pleaſed to grant and allow, unto the ſaid Sheriffs and Stewarts depute, the ſeveral yearly ſalaries ſet againſt their reſpective names in the ſaid eſtabliſhment, amounting in the whole to the ſum of four thouſand eight hundred and fifty pounds per annum, our will and pleaſure is, and we do hereby authoriſe and empower you, our ſaid Chief Baron and Barons, or any two of you, to iſſue the like warrant or warrants, for paying to the ſaid Sheriffs and Stewarts depute, their ſaid yearly ſalaries, as a part of our ſaid eſtabliſhment. All which payments herein before mentioned and directed, are to be made to the reſpective perſons receiving the ſame, clear of all fees and demands whatſoever from him the ſaid paymaſter, or his deputies or agents whatſoever. And to the end the ſaid Allan Whitefoord, and the paymaſter of the ſaid ſalaries and allowances for the time being, may be duly and regu-

larly charged with the monies which he, or they, ſhall receive from the Caſhier of our Cuſtoms, and Commiſſioners of Exciſe, and may be the better enabled to paſs his and their accounts, our will and pleaſure is, that you, the ſaid Chief Baron and Barons of our Exchequer, do, in manner aforeſaid, direct the ſaid Caſhier and Commiſſioners to make and tranſmit to the proper auditors, and alſo to our remembrancer in our Court of Exchequer in Scotland, quarterly, certificates of all ſuch ſum and ſums of money, as ſhall have been, from time to time, paid by them to the ſaid Allan Whitefoord, or the paymaſter for the time being, upon account, to ſatisfy the ſalaries and allowances abovementioned. And our further will and pleaſure is, and we do hereby direct, authoriſe, and empower you, the ſaid Chief Baron and Barons, or any two of you, to order and allow payments and diſcharges of all ſuch ſum and ſums of money as we, by any warrant or warrants under our royal ſign manual, to be always counterſigned by you the Commiſſioners of our Treaſury, or High Treaſurer now, and for the time being, have directed, or ſhall direct, and command to be paid and diſcharged to any perſon or perſons, or for any uſe or uſes whatſoever, out of any of our revenues in Scotland, applicable to the uſes of our civil government, and in our diſpoſal. And whereas the Lords of Seſſion and Juſticiary do claim from the Receiver-general of our Cuſtoms in Scotland, certain annual allowances charged on the Cuſtoms by acts of parliament paſſed in Scotland before the Union, amounting to twenty-ſix thouſand pounds Scots per annum; to obviate any doubts whether the ſaid Cuſtoms, as now ſettled, are chargeable therewith, we do hereby direct, authoriſe, and command, that you, and every of you whom it may concern, do make, and give, full and plenary allowance of all ſuch ſum and ſums of money as have been paid, and ſhall from time to time hereafter be paid, on account of the ſaid allowances, by our ſaid Receiver-general of the Cuſtoms now, and for the time being, in his accounts, upon his producing proper vouchers or acquittances for what he ſhall have paid thereupon. Given at our Court at St. James's, and under our privy ſeal of Scotland at Edinburgh, the nineteenth day of June, one thouſand ſeven hundred and ſixty-one, in the firſt year of our reign.

Per ſignaturam manu S. D. N. regis ſupra ſcriptam, manibuſquae quorundam Dominorum Commiſſionariorum Theſaurarii Magnae Britanniae, nec non manibus Domini Capitalis Baronis, aliorumque Baronum Scaccarii Scotiae ſubſcriptam.

Written to the Privy Seal and Regiſtrated 25 July, 1761. (Signed)

JOHN SYME, Dep.

Sealed at Edinburgh 25 July, 1761. (Signed) ARCH. STEWART.

CHAPTER THE SECOND,

CONTAINING

THE RATES OF

MERCHANDIZE

AS SETTLED BY THE ACTS OF

12 Car. II. cap. 4. 11 Geo. I. cap. 7.

AND SUBSEQUENT ACTS OF PARLIAMENT.

SHEWING,

The DUTIES and DRAWBACKS payable upon all Goods Imported, Exported, and carried Coaſtwiſe; and the different branches of the Revenue to which ſuch duties ſtand appropriated, and out of which ſuch drawbacks are paid.

TOGETHER WITH

The RULES, ORDERS, DIRECTIONS and ALLOWANCES for the advancement of Trade, and encouragement of the Merchant; as alſo for the regulating as well of the Merchants in making due entries and juſt payments of their cuſtoms, as of the Officers in all the ports of Great-Britain in the faithful diſcharge of their duty: referred to in the Act abovementioned of 12 Car. II. cap. 4.

ALSO,

The RULES, ORDERS and REGULATIONS annexed to the Additional Book of Rates, referred to in the Act abovementioned of 11 Geo. I. cap. 7.

MERCHANDIZE

THE ACTS OF

CONTAINING

CHAPTER THE SECOND.

RATES
OF
GOODS AND MERCHANDIZE
INWARDS,

Referred to by the ACTS of

12 Car. II. cap. 4. and 11 Geo. I. cap. 7. &c.

Here it may be proper to premiſe one general Rule, as neceſſarily reſulting from a determination and judgment that was given in Lord Chief Baron Hale's time, in the Court of Exchequer at WESTMINSTER, upon a ſpecial verdict that had been there depending four years, upon the fourth ſection of the act of Navigation; which judgment of law will control many of the caſes of importation upon which the duties ſtand computed in the following Book of Rates, and therefore the officer and merchant muſt underſtand ſuch computations as not indicating the legality of all importations in general, but as only ſhewing the amount of the duties in the caſes of legal and regular importation, always keeping in view the ſaid rule, which is as follows.

" That no goods or commodities of the growth, production, or manufacture of " ASIA, AFRICA, or AMERICA, can be imported from any other places or coun- " tries, but only from thoſe of the ſaid growth, production, or manufacture, or " from thoſe ports where the ſaid goods and commodities can only, or are, or " uſually have been firſt ſhipped for tranſportation, and from none other places " or countries, under the penalty of the forfeiture of the ſhip and goods."

But to this Rule there are ſome exceptions, which are taken notice of in the courſe of theſe Rates, and in the Index.

It is here alſo to be obſerved that, by the 4 Geo. III. cap. 15. § 13. no part of the OLD SUBSIDY is to be repaid, or drawn back, for any FOREIGN GOODS of the growth, production, or manufacture of EUROPE, or the EAST-INDIES, exported from this kingdom to ANY BRITISH COLONY OR PLANTATION IN AMERICA, (WINES, WHITE-CALLICOES, and MUSLINS, only excepted;) therefore, in the laſt column, that branch ſtands totally excluded as to ſuch goods.

†

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
ADZES for coopers — the dozen	0	12	0				A
And besides for every hundred weight of Iron, *cont.* 112 lb							B
AGGETS — small as a bean, the 100 dozen	0	13	4				C
large, the piece	0	0	6				D
ALE. *Vide* Beer.							
ALMONDS. *Vide in* Grocery.							
ALMONDS BITTER. *Vide in* Drugs.							
ALPHABETS, the set, containing twenty-four	0	5	0				E
ALPISTI, or CANARY SEED, the hundred weight, containing 112 lb	3	15	0				F
ALUM — the hundred weight, containing 112 lb, *for dyers use, as by* 3 *and* 4 *Q. Ann. cap.* 4.	2	0	0				G
Vide in Drugs *for* Roniſh *or* Roch Allum, *and for* Alumen Plume.							
AMBER — the pound	0	3	8				H
THE MAST, containing 2½ lb	0	6	4				I
Beads, the pound	0	10	0				K
Oil. *Vide in* Drugs.							
ANCHOR-STOCKS. *Vide in* Wood.							
ANCHOVIES, the little barrel *(not exceeding* 16 lb *of fiſh, as by* 4 *and* 5 *Will. and Mar. cap.* 5.)	0	7	6				L
ANDIRONS of IRON — or CREEPERS of LATTEN, the pound	0	1	0				M
ANDIRONS of IRON — the pair	0	10	0				N
And besides for every hund. wt. of Iron, *cont.* 112 lb							O
For the circumſtances of prohibition to be uttered or ſold in Great-Britain, ſee the Index.							
ANDLETS, or MAYLES, the pound	0	3	0				P
And beſides, if of Iron, *the hundred weight, containing* 112 lb							Q
ANEIL of Barbary, the pound	0	1	6				R
ANNISEEDS. *Vide in* Grocery.							
ANNOTTO, the pound, *for dyers uſe, as by* 3 *and* 4 *Q. Ann. cap.* 4.	0	1	0				
But by 8 *Geo. I. cap.* 15. § 10, *if regularly * imported, entered, and landed,* duty-free.							
But on failure thereof, then to pay							T
ANVILS, the hundred weight, containing 112 lb	0	15	0				U
APPLES — the buſhel	0	0	4				X
the barrel, containing 3 buſhels	0	1	0				Y
vocat. PIPPINS or RUNNETS, the barrel, containing 3 buſhels	0	3	0				Z
But if — of France, then more — Apples, the barrel							A
Pippins or Runnets, the barrel							B
dried. *Vide* Pears.							
AQUA FORTIS. *Vide in* Drugs.							

* *By regular importation is meant* according to the rules of the Act of Navigation, *therefore* Annotto *from any part of Europe is prohibited, unleſs from the place of its growth, &c. according to the rule laid down at the beginning of the Rates.*

	DUTIES TO BE																The several branches of the Revenue to which the goods pay, and which have any drawback, observing that the branch, Petty Customs, is included in the total duties paid by strangers; and that goods of EUROPE and the EAST-INDIES only, exported to AMERICA, draw back no part of the Old Subsidy; and for such branches as are not at all drawn back, see them separately.
	Paid on Importation.								Repaid on due Exportation.								
	By British.				By Strangers.				To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	2	3	14 2/5	0	2	5	10 2/5	0	2	0	6	0	0	0	—	Old subsidy, new subsidy, 1/3 subsidy, 2/3 subsidy, & subs. 1747.
B	0	4	8	5	0	4	8	5	0	4	8	5	0	0	0	—	Impost 1690 *article* N° 24.
C	0	2	6	16	0	2	8	16	0	2	3	0	0	1	11	4	Old subsidy, new subs. 1/3 subs. 2/3 subsidy, & subsidy 1747.
D	0	0	1	3 1/10	0	0	1	4 2/5	0	0	1	0 1/4	0	0	0	17 4/10	
E	0	0	11	11	0	1	0	6	0	0	10	2 1/2	0	0	8	14	Old subsidy, new subs. 1/3 subs. 2/3 subs. & subs. 1747.
F	0	14	5	5	0	15	4	10	0	12	7	17 1/2	0	10	10	10	
G	0	6	2	18 1/2	0	6	8	18 1/2	0	5	3	10 1/2	0	4	4	2 1/2	Old subsidy, impost 1690 N° 1, & subsidy 1747.
H	0	1	0	11 9/10	0	1	1	2 9/10	0	0	11	11	0	0	10	10 1/10	Old subs. new s. 1/3 s. 2/3 s. imp. 1692 N° 3, & subs. 1747.
I	0	2	4	12 1/2	0	2	5	17 1/2	0	2	2	5	0	1	11	17 1/2	
K	0	3	9	12	0	3	11	2	0	3	6	15	0	3	3	18	Old subs. new s. 1/3 s. 2/3 s. imp. 1692 N° 1, & subs. 1747.
L	0	1	9	10 7/8	0	1	10	13 3/8	0	1	7	8 1/8	0	1	5	5 3/8	Old subs. new s. 1/3 s. 2/3 s. imp. 1692 N° 4, & subs. 1747.
M	0	0	2	17 9/20	0	0	3	0 9/20	0	0	2	11 3/4	0	0	2	6 1/20	Old subs. new s. 1/3 s. 2/3 s. imp. 1692 N° 13, & subs. 1747.
N	0	1	11	2	0	2	0	12	0	1	8	5	—	—	—	—	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
O	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impost 1690 N° 24.
P	0	0	6	18 3/5	0	0	7	7 3/5	0	0	6	1 1/2	0	0	5	4 2/5	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
Q	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impost 1690 N° 24.
R	0	0	3	9 3/10	0	0	3	13 4/5	0	0	3	0 3/4	0	0	2	12 1/5	Old s. new f. 1/3 s. 2/3 s. & s. 1747.
T	0	0	1	3 2/5	0	0	1	6 2/5	0	0	0	17 7/10	0	0	0	12	Old subsidy, & subsidy 1747.
U	0	11	6	14 1/4	0	11	8	19 1/4	0	11	2	8 3/4	0	0	0	—	Old subs. new s. 1/3 s. 2/3 s. imp. 1690 N° 2, & subs. 1747.
X	0	2	0	15 2/5	0	2	0	16 2/5	0	0	0	13 1/2	0	0	0	11 3/5	Old subsidy, new subs. 1/3 subs. 2/3 subsidy, duty on apples, & subsidy 1747.
Y	0	6	2	6 1/5	0	6	2	9 1/5	0	0	2	0 1/2	0	0	1	14 8/10	
Z	0	6	6	18 3/5	0	6	7	7 3/5	0	0	6	1 1/2	0	0	5	4 2/5	
A	0	0	5	16 1/4	0	0	5	16 1/4	0	0	2	16 1/4	0	0	2	16 1/4	Impost 1692 N° 36, & French duty 2d 25 per cent.
B	0	1	5	8 3/4	0	1	5	8 3/4	0	0	8	8 3/4	0	0	8	8 3/4	

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
AQUA VITAE { * the barrel (containing 42 gallons)	2	13	4				A
AQUA VITAE { the hogshead	4	0	0				B
AQUA VITAE { and besides for every gallon — of the British plantations in America — single							C
AQUA VITAE { and besides for every gallon — of the British plantations in America — double							D
AQUA VITAE { and besides for every gallon — of other places — single							E
AQUA VITAE { and besides for every gallon — of other places — double							F
AQUA VITAE { From Guernsey, Jersey, Sark, or Alderney, see Spirits.							
Note, that all spirits called Brandy wine, or Aqua vitae, imported in ships not belonging to Great-Britain or Ireland, or in foreign-built ships, pay duty as if imported by aliens. 12 Car. II. cap. 18. § 9.							
But may not be imported in any other than British or Irish ships, or ships of the country of which the said Aqua vitae is the product, &c. See Deal boards and Goods inwards in the Index.							
ARCHELIA, or SPANISH WEED, for dyers use, as by 3 and 4 Q. Ann. cap. 4. the hundred weight, containing 112 lb				0	18	4	
But by 8 Geo. I. cap. 15. § 10. Archelia, or Orchelia, if regularly imported, entered, and landed, is duty-free.							
But on failure thereof, then to pay							G
ARGOL, WHITE and RED, or POWDER, the hundred weight, containing 112 lb, as by 3 and 4 Q. Ann. cap. 4.	1	3	4				
But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered, and landed, is duty-free.							
But on failure thereof, then to pay							H
ARMOUR OLD, the hundred weight, containing 112 lb	1	0	0				I
But Arms may not be imported by way of merchandize without licence, as per Index, under Ammunition.							
ARRACK — For the duty, vide Spirits. For the regulations, vide Arrack, Brandy, &c. in the Index.							
ARROWS for TRUNKS, the groce, containing 12 dozen	0	6	8				K
ASHES { POT-ASHES, the barrel, containing 200 weight	1	5	0				L
ASHES { Note, that all Pot-ashes, &c. imported in ships not belonging to Great Britain or Ireland, or imported in ships foreign-built, pay duty as if imported by aliens, 12 Car. II. cap. 18. § 9.							
ASHES { But may not be imported from the Netherlands or Germany, on forfeiture of ship and goods: nor may they be imported in any other than British or Irish ships, or ships of the country of which the said Pot-ashes are the product, &c. as noted in the Index							M
ASHES { Pearl-ashes of the product of Germany may be imported from thence, paying the customs and duties as Pot-ashes, by 10 and 11 Will. III. cap. 21. § 20. but of and from all other countries (America excepted, when accompanied with a proper certificate) they pay duty at value.							

* *If the Spirits abovementioned be of the growth, produce and manufacture of the British sugar plantations in America, and duly exported as merchandize, under the directions of the act of 33 Geo. II. cap. 28. they draw back the whole customable duties paid by British on importation.*

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	16	3	4	0	16	11	4	0	15	0	—	0	13	8	16	} Subſ. on ſpirits, coinage on ſpirits, and ſubſ. 1747 & 1759.
B	1	4	4	16	1	5	4	16	1	2	6	—	1	0	7	4	
C	0	4	8	—	0	4	8	—	—	—	—	—	—	—	—	—	} Exciſe on liquors imported.
D	0	8	8	—	0	8	8	—	—	—	—	—	—	—	—	—	
E	0	6	8	—	0	6	8	—	—	—	—	—	—	—	—	—	
F	0	12	8	—	0	12	8	—	—	—	—	—	—	—	—	—	
G	0	2	7	15 ¼	0	2	10	10 ¼	0	2	2	10 ¾	0	1	9	6 ¼	{ Old ſubſidy, ſubſ. 1747, & impoſt 1692 N° 56.
H	0	2	3	6	0	2	6	16	0	1	8	13	0	1	2	0	Old ſubſidy, & ſubſidy 1747.
I	0	8	6	9	0	8	9	9	0	8	0	15	—	—	—	—	{ Old ſubſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1690 N° 24, & ſubſ. 1747.
K	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. & ſ. 1747.
L	0	12	3	15	0	12	7	10	0	11	8	12 ½	0	11	1	10	{ Old ſubſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1690 N° 3, & ſ. 1747.
M	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	*In the original Book of Rates, printed in the year* 1660, *Pot-aſhes are rated by the barrel, containing* 200 lb; *but in the* Errata *at the end of that book, you are directed for pounds to read weight: the ſubſequent books have followed the text without attending to the errata, which occaſioned the practice of computing the ſubſidies upon* 200 lb, *inſtead of* 200 *wt. and the ſame practice has alſo hitherto governed the Impoſt* 1690, *for want of attention to the words of the law impoſing that duty, which are,* two hundred weight neat, *as in page* 44.

Inwards.

		Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Ashes	*Therefore* Pearl-aſhes *of and from any country* (other than Germany and America, *which laſt is to be accompanied with a proper certificate) for every* 20*s. of their true and real value upon oath* ——							A
	N. B. If of France, then ſubject to the French duties.							
	But by 24 *Geo. II. cap.* 51 .§ 1. Pot-aſhes *and* Pearl-aſhes *made in and imported from the Britiſh plantations in America, if regularly imported, entered, and landed, and accompanied with proper certificates, are duty-free. For the regulations whereof, and their being made an* enumerated commodity, *and to be imported under ſecurity as ſuch, ſee* Aſhes *in the Index.*							
	Weed-ashes { the hundred weight, containing 112 lb ——				0	10	0	B
	Weed-ashes { *And beſides, for every laſt (containing* 12 *barrels, each barrel, by practice,* 200 lb ——							C
	Wood, or Sope-ashes, the laſt, containing 12 barrels ——	6	0	0				D
Awl-blades ——	{ the thouſand ——	0	13	4				E
	{ *And beſides, for every hundred wt. of Iron, cont.* 112 lb —							F
Augers for carpenters ——	{ the groce ——	1	0	0				G
	{ *And beſides, for every hundred wt. of Iron, cont.* 112 lb —							H
Axes or Hatchets	{ the dozen ——	0	6	8				I
	{ *And beſides, for every hundred wt. of Iron, cont.* 112 lb —							K
	B.							
	Babies or Puppets for children, the groce, containing 12 dozen —	0	17	10				L
	Babies heads of earth, the dozen ——	0	13	4				M
	All other Toys for children to pay 16d in 20 ſhillings value.							
	Therefore for every 20*s. of the value upon oath, or of the rate, by* 11 *Geo. I. cap.* 7. *in the ſecond column of rates* ——							N
	Babies jointed, the dozen —— *(Toys)*				2	0	0	O
	Backs for chimneys. *Vide* Iron.							
Bacon	of Ireland { the flitch ——	0	5	0				P
	of Ireland { *And beſides, for every pound weight* ——							Q
	of Westphalia and Hamburgh, or the like, the hundred weight, containing 112 lb ——	1	6	8				R
	And beſides, if of France, *the hundred weight, containing* 112 lb ——							S
	N. B. Bacon being prohibited by 18 *Car. II. cap.* 2 *and by* 20 *Car. II. cap.* 7. *to be imported, the act of* 5 *of Will. and Mar. cap.* 3. § 4. *repealed theſe prohibitions, and ſubjected it to the duty thereby impoſed.*							
	But by 13 *Geo. III. cap.* 4. *Salted Bacon may be imported from Ireland and the Britiſh dominions in America duty-free, until the* 1 *March* 1774.							
	And,							
	The 13 *Geo. III. cap.* 5. *admits Bacon to be imported free of duty from any part of Europe until the* 1 *January,* 1774, *under the regulations of entry preſcribed by* 7 *Geo. III. cap.* 12. *for* Tallow, Hogs lard *and* Greaſe; *but on non-obſervance and performance of the ſaid conditions and directions, the duty thereof will then fall to be paid as before computed.*							

	Duties to be Paid on Importation. By British.				By Strangers.				Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old subsidy, new subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, subsidy 1747, & impost 1692 N° 77.
B	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
C	0	5	7	10	0	5	7	10	0	5	7	10	0	5	7	10	Impost 1692 N° 5.
D	1	8	8	14	1	10	2	14	1	5	10	10	1	3	0	6	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 5 & s. 1747.
E	0	2	6	16	0	2	8	16	0	2	3	——	0	0	0	——	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
F	0	4	8	5	0	4	8	5	0	4	8	5	0	0	0	——	Impost 1690 N° 24.
G	0	3	10	4	0	4	1	4	0	3	4	10	0	0	0	——	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
H	0	4	8	5	0	4	8	5	0	4	8	5	0	0	0	——	Impost 1690 N° 24.
I	0	1	3	8	0	1	4	8	0	1	1	10	0	0	0	——	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
K	0	4	8	5	0	4	8	5	0	4	8	5	0	0	0	——	Impost 1690 N° 24.
L	0	3	5	$3\frac{9}{10}$	0	3	7	$17\frac{2}{5}$	0	3	0	$2\frac{1}{4}$	0	2	7	$0\frac{6}{10}$	Old subsidy, new subs. $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subs. & subs. 1747.
M	0	2	6	16	0	2	8	16	0	2	3	——	0	1	11	4	
N	0	5	8	17	0	5	11	17	0	5	1	5	0	4	5	13	Old subsidy, new subs. $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, impost 1692 N° 77, & s. 1747.
O	0	11	5	14	0	11	11	14	0	10	2	10	0	8	11	6	
P	0	0	11	11	0	1	0	6	0	0	10	$2\frac{1}{2}$	0	0	8	14	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
Q	0	0	3	15	0	0	3	15	0	0	3	15	0	0	3	15	Impost 1692 N° 6.
R	2	0	1	12	2	0	5	12	1	19	6	——	1	18	10	8	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 6, & subs. 1747.
S	0	6	8	——	0	6	8	——	——	——	——	——	——	——	——	——	2d 25 per cent. on French goods.

N. B. The rate of Bacon to the Impost 1692 N° 6, *being higher than that on French goods* N° 36 *under the same branch, it is taken according to the said rate; and all other French goods are in like manner taken at the highest rate, either to the Impost* 1690, *or* 1692, *without regard to the* 25 *per cent. to the latter, when such* 25 *per cent. is less than such rate.*

Inwards.	By	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
BAGS: with locks — the dozen		2	8	0				A
BAGS: with locks — *And besides, for every hundred weight, containing* 112 lb *of* Iron *in the locks*								B
BAGS: with steel-rings, without locks — the dozen		1	12	0				C
BAGS: with steel-rings, without locks — *And besides, for every hundred weight, containing* 112 lb *of* Steel *in the rings*								D
And if the Leather be the most valuable part of the bags — *For every* 20 *s. of their real value upon oath*								E
called Runnet bags, the dozen					0	4	0	F
BALANCES, vocat. GOLD BALANCES, the groce, containing 12 dozen pair		5	6	8				G
BALANCES, vocat. QUICE BALANCES, the groce, containing 12 dozen pair		2	13	4				H
BALANCES, vocat. THE SORT, containing 4 dozen		3	11	2				J
BALANCES, vocat. *And besides, for such of the said Balances as are made of* Iron, *for every hund. wt cont.* 112 lb								K
BALANCES, vocat. *And besides, for such of the said Balances as are made of* Brass, *for every* 20 *s. of the rate*								L
BALKS GREAT: the hundred, containing 120		12	0	0				
BALKS GREAT: *But note, that by the* 23*d rule annexed to the rates, imposed by the* 12 *Car. II. cap.* 4. *all* Timber in Balks *of eight inches square, or upwards, is rated according to the measure of timber, the foot square* 3 *d. which is for every load containing* 50 *such feet, a rate of* £ 0 12 6								
BALKS GREAT: of — *And directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.								
BALKS GREAT: of — *And directly from any part of America. See the note at the foot hereof* *.								
BALKS GREAT: from — *any part of* Europe *(except* Ireland *and* France) *the load, containing* 50 *feet, as aforesaid*								M
BALKS GREAT: from — Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*								N
BALKS GREAT: from — *any part of* Asia *within the limits of such charters. See the N. B. after* Small Balks.								
BALKS GREAT: of — France, *either directly from thence, or from any other parts*								O
BALKS GREAT: of — *any French colony or plantation*								P
BALKS MIDDLE: the hundred, containing 120		5	0	0				
BALKS MIDDLE: of — *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.								
BALKS MIDDLE: of — *and directly from any part of* America. *See the note* * *after* Great Balks.								
BALKS MIDDLE: from — *any part of* Europe *(except* Ireland *and* France)								Q
BALKS MIDDLE: from — Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*								R
BALKS MIDDLE: from — *any part of* Asia *within the limits of such charters. See the N. B. after* Small Balks.								

* Note. *By* 11 *Geo. III. cap.* 41. *any sort of* unmanufactured Wood *may be imported directly from any part of* America, *being the growth and product thereof, in British vessels (navigated according to law) by any persons, duty-free,* Masts, Yards, *and* Bowsprits *excepted.*

	DUTIES TO BE																The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	Paid on Importation.								Repaid on due Exportation.								
	By British.				By Strangers.				To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	0	1	17 3/5	0	0	10	1 3/5	0	0	8	1 4/5	0	0	6	11 10 1/5	Old subsidy, new subsidy, 1/3 subsidy, 2/3 subs. & subs. 1747. Impost 1690 N° 24.
B	0	0	4	8 5/5	0	0	4	8 5/5	0	0	4	8 5/5					
C	0	0	6	18 1/5	0	0	6	14 3/5	0	0	5	4 16/20	0	0	4	7 13 1/5	Old subs. new subs. 1/3 s. 2/3 s. & subsidy 1747. Impost 1690 N° 46.
D	0	0	5	1 17 1/2	0	0	5	1 17 1/2	0	0	5	1 17 1/2					
E	0	0	6	0	0	0	6	0									Duty on hides and skins, & additional duty on hides & skins.
F	0	0	11	9 1/5	0	0	1	0 1 4/5	0	0	0	10 7	0	0	0	9 4 1/5	Old subs. new s. 1/3 s. 2/3 s. impost 1692 N° 77, & s. 1747.
G	0	0	6	8	0	0	1	1 10 8	0	0	0	18 0	0	0	0	15 5 12	
H	0	0	3	4	0	0	1	0 11 4	0	0	0	9 0	0	0	0	7 8 16	Old subs. new subs. 1/3 s. 2/3 s. & subsidy 1747.
I	0	0	8	7 9/10	0	0	14	7 1 2/5	0	0	12	0 2 1/4	0	0	10	3 16 1/5	
K	0	0	8	5	0	0	4	8 5	0	0	4	8 5					Impost 1690 N° 24.
L	0	0	11	5	0	0	11	5	0	0	11	5	0	0	11	5	Impost 1692 N° 13.
M	0	0	3	6 18 3/4	0	0	3	8 16 1/4	0	0	3	3 7 1/2	0	0	2	11 16 1/4	Old subs. new s. 1/3 s. 2/3 s. impost 1690 N° 49, & s. 1747.
N	0	0	2	4 17 1/2	0	0	2	6 15	0	0	2	1 6 1/4	0	0	1	9 15	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
O	0	0	8	5 10 3/8	0	0	8	7 8 3/8	0	0	5	0 9 3/8	0	0	4	8 18 3/8	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 36, s. 1747, & French duty.
P	0	0	5	4 0 3/8	0	0	5	5 18 3/8	0	0	5	0 9 3/8	0	0	5	0 9 3/8	The same branches except the last.
Q	0	1	8	7 10	0	1	9	10 10	0	1	6	3	0	1	3	10 10	Old subs. new s. 1/3 s. 2/3 s. impost 1690 N° 49, & s. 1747.
R	0	0	19	3	0	1	0	6	0	0	16	10 10	0	0	14	6	Old s. new s. 1/3 s. 2/3 s. & s. 1747.

Inwards.	Duties to be	Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			
		l.	s.	d.	l.	s.	d.	
Balks middle, of France, *either directly from thence, or from any other parts*								A
Balks middle, of *any French colony or plantation*								B
N. B. Middle Balks *are above* 5, *and under* 8 *inches square.*								
Balks small, the hundred, containing 120		2	0	0				
Balks small, of *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.								
Balks small, of *and directly from any part of* America. *See the note * after* Great Balks.								
Balks small, from *any part of* Europe (*except* Ireland *and* France)								C
Balks small, from Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*								D
Balks small, from *any part of* Aſia *within the limits of ſuch charters. See the N. B. after* Small Balks.								
Balks small, of France, *either directly from thence, or from any other parts*								E
Balks small, of *any French colony or plantation*								F
N. B. Small Balks *are under five inches ſquare.*								
Balks small, Note: *By* 12 *Car. II. cap.* 18. § 8, *and* 9. *no ſorts of* Maſts, Timber, *or* Boards, *can be imported in any other ſhips but in ſuch as do truly belong to the people of Great-Britain or Ireland as the true owners and proprietors thereof, and whereof the maſter, and at leaſt three-fourths of the mariners are Britiſh; except ſuch foreign ſhips and veſſels only as are of the built of that country or place of which the ſaid goods are the growth, production, or manufacture, reſpectively; or of ſuch port where the ſaid goods can only be, or moſt uſually are, firſt ſhipped for tranſportation, and whereof the maſter, and three-fourths of the mariners at leaſt, are of the ſaid country or place: and in that caſe, ſuch goods are deemed* aliens goods, *and to pay duty as ſuch accordingly. And,*								
Balks small, *By* 13 *and* 14 *Car. II. cap.* 11. § 23. *no* Deal Boards, *or* Fir Timber, *can be imported from the* Netherlands *or* Germany, *under the penalty of forfeiture, except* Deal Boards, Fir Timber, Fir Plank, *and* Maſts, *under the act of* 6 *Geo. I. cap.* 15. *of the growth of Germany, by his Majeſty's ſubjects, in Britiſh-built ſhips only, owned by (and whereof the maſter, and at leaſt three-fourths of the mariners are) Britiſh ſubjects, from any part or place in Germany only, paying the ſame duties as if from Norway.*								
Balks small, *N. B. If of India or China, and deemed ſuch manufactures as are liable to the Impoſt* 1690, *then to pay* 20 *per cent thereto. See* article N° 29 *under that branch.*								
Balls, vocat. Tennis balls, the thouſand		2	0	0				G
For the circumſtances of their prohibition, and alſo of Chaffing balls, *to be uttered or ſold in Great-Britain, ſee the Index.*								
Balls, vocat. Waſhing balls — the groce, containing 12 dozen		2	0	0				H
Balls, vocat. Waſhing balls — *And beſides, for every pound weight of* Sope *contained therein*								I
But by 23 *Geo. II. cap.* 21. *all* Sope *is prohibited to be imported in any package leſs than* 224 lb *weight.*								
But if not made of Sope, *then is their drawback*								K
for children, the ſmall groce, containing 12 dozen — *(as Toys)*					1	0	0	L

	Duties to be.												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in America excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	3	7	8	5	3	8	11	5	2	0	3	15	1	17	11	5	Old ſubſidy, new ſubſidy, 1/3 ſubſidy, 2/3 ſubſ. imp. 1692 N° 36, ſubſidy 1747, & French duty.
B	2	2	8	5	2	3	11	5	2	0	3	15	2	0	3	15	The ſame branches except the laſt.
C	0	11	5	8	0	11	11	8	0	10	6	—	0	9	6	12	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 49, & ſ. 1747.
D	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
E	1	7	0	18	1	7	6	18	0	16	1	10	0	15	2	2	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 36, ſ. 1747, & French duty.
F	0	17	0	18	0	17	6	18	0	16	1	10	0	16	1	10	The ſame branches except the laſt.
G	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	Old ſubſ. new ſubſ. 1/3 ſ. 2/3 ſubſidy, & ſubſidy 1747.
H	0	7	8	8	0	8	2	8									
I	0	0	3	—	0	0	3	—									Duty on ſope, & addit. duty on ſope.
K	0	0	0	—	0	0	0	—	0	6	9	—	0	5	9	12	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
L	0	5	8	17	0	5	11	17	0	5	1	5	0	4	5	13	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſ. 1747.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
BANDELIERS — the hundred, containing five ſcore	0	16	8				A
BANDELIERS — *And beſides, if the Leather be the moſt valuable part* — *For every 20s. of the real value thereof upon oath*							B
BANDS, vocat. — Flanders bands of Bonelace, the band	10	0	0				C
BANDS, vocat. — Cut work of Flanders, or any other country	20	0	0				
BANDS, vocat. — *But by 13 and 14 Car. II. cap. 13. § 2. this article is prohibited to be imported, under the penalty of forfeiture, and of 100l. by the importer, and 50l. by the ſeller.*							
BANDS, vocat. — for Kettles, *vide in* Iron.							
BAND-STRINGS, the dozen knots	0	10	0				
But prohibited to be imported, in like manner as Cut work of Flanders *above-mentioned.*							
TWIST for Band-ſtrings. *See in* T.							
BANKERS of VERDURE, the dozen pieces	4	0	0				D
BARBERS APRONS, or CHECKS — the piece, not above 10 yards	0	13	4				E
BARBERS APRONS, or CHECKS — *And beſides, for every 20s. of the real value upon oath*							F
BARILLIA, or SAPHORA, to make Glaſs — the barrel, containing 200 weight	1	0	0				G
BARILLIA, or SAPHORA, to make Glaſs — *And beſides, for every hundred weight, containing* 112 lb							H
BARK of OAK, the hundred weight, containing 112 lb				0	10	0	
But by 12 Geo. III. cap. 50. the duties formerly payable upon this Rate are repealed, and from and after the 25 of June, 1772, for the term of five years, and from thence to the end of the then next ſeſſion of parliament, is impoſed in lieu thereof, a duty upon every hundred weight imported, of							I
to be raiſed and collected according to the directions of that law, whenever the prices fixed by it will admit its importation.							
BARLEY. *Vide* Corn.							
BARLEY HULLED. *Vide in* Drugs.							
BARLINGS — the hundred, containing 120	1	13	4				
BARLINGS — of — *and directly from the Britiſh plantations in* America, *under the act of 8 Geo. I. cap. 12.* free.							
BARLINGS — of — *and directly from any part of* America. *See the note * after* Great Balks.							
BARLINGS — from — *any part of Europe (except* Ireland *and* France)							K
BARLINGS — from — Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							L
BARLINGS — from — *any part of* Aſia *within the limits of ſuch charters. See the N. B. after* Small Balks.							
BARLINGS — of — France, *either directly from thence, or from any other parts*							M
BARLINGS — of — *any French colony or plantation*							N
N. B. For the circumſtances of reſtriction on importation, and of their paying aliens duty when in ſhips liable thereto, ſee the note after Small Balks.							
BARMILLIANS. *Vide* Fuſtians.							
BASKET RODS, the bundle (3 *feet about at the band by practice*)	c	6	8				O
BASKETS, vocat. Hand-baſkets, or Sports, the dozen	c	3	4				P

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	3	2	10	0	3	5	—	0	2	9	15	0	2	5	—	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſ. & ſubſ. 1747.
B	0	6	0	—	0	6	0	—									New duty on hides, and additional duty on hides.
C	1	18	6	—	2	1	0	—	1	13	9	—	1	9	0	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
D	1	2	10	16	1	3	10	16	1	1	0	—	0	19	1	4	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 70, & ſ. 1747.
E	0	3	2	6	0	3	4	6	0	2	10	10	0	2	6	14	The ſame branches as laſt, and N° 7 under impoſt 1692.
F	0	6	0	—	0	6	0	—	0	6	0	—	0	6	0	—	Duty on ſope, addit. duty on ſope.
G	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſ. 1747.
H	0	2	4	2 $\frac{1}{2}$	0	2	4	2 $\frac{1}{2}$	0	2	4	2 $\frac{1}{2}$	0	2	4	2 $\frac{1}{2}$	Impoſt 1690 N° 4.
I	0	0	1	—	0	0	1	—									Duty on oak bark imported 1772.
K	0	9	6	10	0	9	11	10	0	8	9	—	0	7	11	10	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 49, & ſubſ. 1747.
L	0	6	5	—	0	6	10	—	0	5	7	10	0	4	10	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
M	1	2	6	15	1	2	11	15	0	13	5	5	0	12	7	15	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, ſ. 1747, & French duty.
N	0	14	2	15	0	14	7	15	0	13	5	5	0	13	5	5	The ſame branches except the laſt.
O	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſ. 1747.
P	0	0	7	14	0	0	8	4	0	0	6	15	0	0	5	16	

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Basons of latten, the pound — *For the circumstances of prohibition of* counterfeit Basons *to be uttered or sold, and of* Basons *made of* Tin, *or* Pewter, *to be bought, or bartered for, in Great-Britain, see the Index.*	0	1	4	—	—	—	A
Bast, or Straw hats knotted, the dozen	0	6	8	—	—	—	
Bast, or Straw hats plain, the dozen	0	1	6	—	—	—	
But by the 10 Geo. III. cap 43. § 1. the above rates are, from and after the 24 of June, 1770, repealed, and in lieu thereof, the following ones are substituted; and the several duties payable before the former rates were repealed, are, from said 24 of June, to be computed on these new rates.							
	l.	s.	d				
Bast, or Straw, chip cane, and Horse-hair hats and bonnets — each hat, or bonnet, not exceeding 22 inches in diameter, the dozen	0	12	6	—	—	—	B
Bast, or Straw, chip cane, and Horse-hair hats and bonnets — each hat, or bonnet, exceeding 22 inches in diameter, the dozen	1	5	0	—	—	—	C
But cannot, by the above law, be imported into any port of Great-Britain but the port of London, *and thither in bales or tubs only, each containing 75 dozen of* Hats, *or* Bonnets, *under the penalty of forfeiture, and also of the ship, if* not exceeding the burthen of 50 tons, *as noted in the Index.* *For the regulations on the removal of these goods, either by land or water, from any out-port into the port of London, or to any place within the distance of 20 miles from the Royal Exchange, see also the Index.*							
Bast ropes the rope	0	0	6	—	—	—	D
Bast ropes the bundle, containing 10 ropes	0	5	0	—	—	—	E
Bast ropes the hundred weight, containing 112 lb	0	8	0	—	—	—	F
Battens. *Vide* Wood.							
Battery, Bashroons, or Kettles, the hundred weight, containing 112 lb	9	0	0	—	—	—	G
Bays of Florence, per yard	1	5	0	—	—	—	H
Beads of Amber, the pound	0	10	0	—	—	—	I
Beads of Bone, the great groce, containing 12 small groce	1	10	0	—	—	—	K
Beads of Box, the great groce	1	10	0	—	—	—	L
Beads of Chrystal, the thousand	3	0	0	—	—	—	M
Beads of Coral, the pound	0	10	0	—	—	—	N
Beads of Glass of all sorts, the great groce	0	10	0	—	—	—	
But by 17 Geo. II. cap. 31. § 1. Glass beads *of all sorts are to pay the same duties, and be intituled to the same drawback on exportation, as* Great bugle. *Vide* Bugle.							
Beads of Jasper, square, the hundred stones	2	0	0	—	—	—	O
Beads of Jet, the pound	—	—	—	0	0	0	P
Beads of Horn, the small groce, containing 12 dozen	—	—	—	0	0	0	Q
Beads of Wood of all sorts, the great groce	0	10	0	—	—	—	R
Beans. *Vide* Corn.							
Beaupers, the piece, containing 24 or 25 yards	1	5	0	—	—	—	S
Beef of Ireland or Scotland, the barrel	1	0	0	—	—	—	
Beef or Pork of Ireland or Scotland, per ton	6	0	0	—	—	—	

	Duties to be Paid on Importation. By British.					Duties to be Paid on Importation. By Strangers.					Duties to be Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.)					Duties to be Repaid on due Exportation. To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.					The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	l.	s.	d.	20ths		l.	s.	d.	20ths		l.	s.	d.	20ths		l.	s.	d.	20ths		
A	0	0	3	16	3/5	0	0	4	0	3/5	0	0	3	9		0	0	3	1	2/5	Old subsidy, new subsidy, 1/3 subsidy, 2/3 subsidy, impost 1692 N° 13, & subsidy 1747.
B	0	2	4	17	1/2	0	2	6	15		0	2	1	6	1/4	0	1	9	15		Old subsidy, new subsidy, 1/3 subsidy, 2/3 subsidy, & subs. 1747.
C	0	4	9	15		0	5	1	10		0	4	2	12	1/2	0	3	7	10		
D	0	0	1	3	1/10	0	0	1	4	3/5	0	0	1	0	1/4	0	0	0	17	2/5	Old subsidy, new subs. 1/3 subs. 2/3 subs. & subs. 1747.
E	0	0	11	11		0	1	0	6		0	0	10	2	1/2	0	0	8	14		
F	0	1	6	9	3/5	0	1	7	13	3/5	0	1	4	4		0	1	1	18	2/5	
G	1	19	4	1		2	1	7	1		1	15	0	15		1	10	9	9		Old subs. new s. 1/3 s. 2/3 s. imp. 1692 N° 8, & subs. 1747.
H	0	4	9	15		0	5	1	10		0	4	2	12	1/2	0	3	7	10		Old s. new s. 1/3 s. 2/3 s. & s. 1747.
I	0	3	9	12		0	3	11	2		0	3	6	15		0	3	3	18		Old subs. new s. 1/3 s. 2/3 s. imp. 1692 N° 1, & subs. 1747.
K	0	5	9	6		0	6	1	16		0	5	0	15		0	4	4	4		Old subsidy, new subs. 1/3 subs. 2/3 subsidy, & subsidy 1747.
L	0	5	9	6		0	6	1	16		0	5	0	15		0	4	4	4		
M	0	11	6	12		0	12	3	12		0	10	1	10		0	8	8	8		
N	0	3	9	12		0	3	11	2		0	3	6	15		0	3	3	18		Old subs. new s. 1/3 s. 2/3 s. imp. 1692 N° 25, & subs. 1747.
O	0	7	8	8		0	8	2	8		0	6	9	—		0	5	9	12		Old s. new s. 1/3 s. 2/3 s. & s. 1747.
P	0	1	2	7	1/4	0	1	3	2	1/4	0	1	0	18	3/4	0	0	11	10	1/4	Old subs. new s. 1/3 s. 2/3 s. imp. 1692 N° 77, & subs. 1747.
Q	0	1	2	7	1/4	0	1	3	2	1/4	0	1	0	18	3/4	0	0	11	10	1/4	
R	0	1	11	2		0	2	0	12		0	1	8	5		0	1	5	8		Old s. new s. 1/3 s. 2/3 s. & s. 1747.
S	0	7	1	17	1/2	0	7	5	12	1/2	0	6	6	15		0	5	11	12	1/2	Old subs. new s. 1/3 s. 2/3 s. imp. 1692 N° 70, & subs. 1747.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
N. B. By 18 *Car. II. cap.* 2. *and* 20 *Car. II. cap.* 7. *all* Beef *and* Pork *was prohibited to be imported from beyond ſea on pain of forfeiture: and this duty, with reſpect to* Beef *and* Pork *of Scotland into England, was, by the act of Union of* 5 *Q. Ann. cap.* 8. *taken off.*							
By 13 *Geo. III. cap.* 4. ſalted Beef, *and* ſalted Pork, *may be imported from Ireland, and the Britiſh dominions in America, duty-free, until the* 1 *March,* 1774. *And,*							
The 13 *Geo. III. cap.* 5. *admits the importation of* ſalted Beef, Pork, *and* Bacon, *from any part of Europe, duty-free, to the* 1*ſt day of January,* 1774, *under the regulations of entry preſcribed by* 7 *Geo. III. cap.* 12. *for* Tallow, Hogs lard, *and* Greaſe.							
BEER — called Spruce Beer, the barrel, containing 42 gallons	—	—	—	2	10	0	A
BEER — *of all other ſorts, or* Ale — *For every* 20*s. of the value upon oath*	—	—	—	—	—	—	B
BEER — *For every ton*	—	—	—	—	—	—	C
BEER — *And beſides, all* Beer *and* Ale *are to pay for every barrel, containing* 32 *gallons (wine meaſure)*	—	—	—	—	—	—	D
BEER — *But of and from Guernſey, Jerſey, Alderney, Sark and Man, may be imported without payment of any other duty than ſuch Exciſe as is chargeable for the time being on the like liquors made in this kingdom. See branch* Exciſe on foreign Liquors imported, *and the Index.*							
BELL METAL, the hundred weight, containing 112 lb	1	13	4	—	—	—	E
BELLOWS — the pair	0	3	4	—	—	—	F
BELLOWS — *And if the Leather be the moſt valuable part of the bellows — For every* 20*s. of their real value upon oath*	—	—	—	—	—	—	G
BELLS, vocat. — Clapper bells, the pound	0	1	0	—	—	—	H
BELLS, vocat. — Dog bells, the ſmall groce, containing 12 dozen	0	1	4	—	—	—	I
BELLS, vocat. — Hawks bells, French making, the dozen pair	0	5	0	—	—	—	K
BELLS, vocat. — Hawks bells, Norembourgh making, the dozen pair	0	2	0	—	—	—	L
BELLS, vocat. — Horſe bells, the ſmall groce, containing 12 dozen	0	10	0	—	—	—	M
BELLS, vocat. — Morrice bells, the ſmall groce, containing 12 dozen	0	5	0	—	—	—	N
BELLS, vocat. — *And beſides, for ſuch of the aforeſaid* Bells *(except French* Hawks bells *above mentioned, which pay to this branch as French) as are made of* Braſs, *for every* 20*s. of their reſpective rates*	—	—	—	—	—	—	O
BELLS, vocat. — *For the circumſtances of prohibition of* Bells *to be imported, ſee the Index.*							
BERRIES — Engliſh*, *from the plantations, for dyers uſe, as by* 3 *and* 4 *Q. Ann. cap.* 4. *for every* 20*s. of their value upon oath*	—	—	—	—	—	—	P
BERRIES — French, *for dyers uſe, as by* 3 *and* 4 *Q. Ann. cap.* 4. *for every* 20*s. of their value upon oath*	—	—	—	—	—	—	Q
BESTIALS of and from the Iſle of Man *may be imported, under proper certificates, duty-free, by* 5 *Geo. III. cap.* 43. § 11. *as noted in the Index.*							
BINDING for BROOMS, the hundred weight, containing 112 lb	—	—	—	0	16	8	R
BIRDS of STONE. *Vide* Whiſtles.							
BIRDS, vocat. Singing birds, the dozen	—	—	—	0	9	0	S

* Britiſh, *by the act of Union* 5 *Q. Ann. cap.* 8.

	Duties to be																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and East-India goods to any Britiſh colony or plantation in America excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	13	7	12 ½	0	14	3	2 ½	0	12	5	7 ½	0	11	3	2 ½	Old ſubſidy, new ſubſidy, ⅓ ſubſidy, ⅔ ſubſidy, impoſt 1692 N° 77, coinage on wine and beer, & ſubſidy 1747.
B	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſubſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 77, & ſ. 1747.
C	0	10	0	——	0	10	0	——	0	10	0	——	0	10	0	——	Coinage on wine and beer.
D	0	15	0	——	0	15	0	——									Exciſe on foreign liquors imported.
E	0	6	5	——	0	6	10	——	0	5	7	10	0	4	10	——	Old ſubſ. new ſubſ. ⅓ ſ. ⅔ ſ. & ſubſidy 1747.
F	0	0	7	14	0	0	8	4	0	0	6	15	0	0	5	16	
G	0	6	0	——	0	6	0	——	——	——	——	——	——	——	——	——	Duty on hides and ſkins, & additional duty on hides & ſkins.
H	0	0	2	6 ⅕	0	0	2	9 ⅕	0	0	2	0 ½	0	0	1	14 ⅘	Old ſubſidy, new ſubſidy, ⅓ ſubſidy, ⅔ ſubſ. & ſubſ. 1747.
I	0	0	3	1 ⅗	0	0	3	5 ⅗	0	0	2	14	0	0	2	6 ⅖	
K	0	3	4	12 ¼	0	3	5	7 ¼	0	2	0	3 ¾	0	1	10	15 ¼	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 36, ſ. 1747, & 2d 25 per cent. on French goods.
L	0	0	4	12 ⅗	0	0	4	18 ⅖	0	0	4	1	0	0	3	9 ⅗	Old ſubſidy, new ſubſ. ⅓ ſubſ. ⅔ ſubſidy, & ſubſidy 1747.
M	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	
N	0	0	11	11	0	1	0	6	0	0	10	2 ½	0	0	8	14	
O	0	0	11	5	0	0	11	5	0	0	11	5	0	0	11	5	Impoſt 1692 N° 13.
P	0	2	10	13	0	3	1	13	0	2	4	19	0	1	11	5	Old ſ. imp. 1692 N° 77, & ſ. 1747.
Q	0	11	7	13	0	11	10	13	0	6	1	19	0	5	8	5	Old ſ. imp. 1692 N° 36, 2d 25 per cent. on French goods, & ſubſidy 1747.
R	0	3	11	17 ½	0	4	2	7 ½	0	3	7	2 ½	0	3	2	7 ½	Old ſubſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 77, & ſ. 1747.
S	0	2	1	17 1/20	0	2	3	4 1/10	0	1	11	5 ¾	0	1	8	14 9/20	

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Birds, vocat. Birds of all sorts, not rated by 12 Car. II. cap. 4. *in the first column of these rates*, the dozen — *Vide* Pheasants *and* Quails.				0	12	0	A
Bisket. *Vide* Bread.							
Bits for Bridles, the dozen — *And besides, for every hundred wt. of* Iron, *containing* 112 lb —	1	0	0				B C
But may not be imported to be sold, bartered, or exchanged, as per Index.							
Blacking, or Lampblack, the hundred weight, containing 112 lb —	4	0	0				D
Bladders, the dozen —				0	0	4	E
Blankets, vocat. Paris mantles, coloured — the mantle — *And besides, if of the manufacture of France* —	1	6	8				F G
Blankets, vocat. Paris mantles, or others, uncoloured — the mantle — *And besides, if of the manufacture of France* —	1	0	0				H I
Blubber. *Vide* Oil.							
Boards of Beech. *Vide* Wood.							
Boards, vocat. Barrel boards: the hundred, containing 120 —	0	5	0				
of *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
of *and directly from any part of America. See the note * after* Great Balks.							
from *any part of* Europe *(except* Ireland *and* France) —							K
from Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company* —							L
from *any part of* Asia *within the limits of such charters. See the N. B. after* Small Balks.							
of France, *either directly from thence, or from any other parts* —							M
of *any French colony or plantation* —							N
Boards, vocat. Clap boards: the hundred, containing 120 boards —	0	15	0				
of *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
of *and directly from any part of* America. *See the note * after* Great Balks.							
from *any part of* Europe *(except* Ireland *and* France) —							O
from Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company* —							P
from *any part of* Asia *within the limits of such charters. See the N. B. after* Small Balks.							
of France, *either directly from thence, or from any other parts* —							Q
of *any French colony or plantation* —							R

	DUTIES TO BE																
	Paid on Importation.								Repaid on due Exportation.								The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	By British.				By Strangers.				To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	2	10	9 $\frac{2}{5}$	0	3	0	5 $\frac{2}{5}$	0	2	7	1	0	2	3	12 $\frac{2}{5}$	Old subsidy, new subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, impost 1692 N° 77, & subsidy 1747.
B	0	3	10	4	0	4	1	4	0	3	4	10					Old subsidy, new subs. $\frac{2}{3}$ subsidy, $\frac{2}{3}$ subs. & subs. 1747.
C	0	4	8	5	0	4	8	5	0	4	8	5					Impost 1690 N° 24.
D	1	10	4	16	1	11	4	16	1	8	6	—	1	6	7	4	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 9, (& N° 77 for bladders) & subsidy 1747.
E	0	0	0	19 $\frac{3}{20}$	0	0	1	0 $\frac{3}{20}$	0	0	0	17 $\frac{1}{4}$	0	0	0	15 $\frac{7}{20}$	
F	0	5	1	12	0	5	5	12	0	4	6	—	0	3	10	8	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
G	0	12	11	—	0	12	11	—	0	6	3	—	0	6	3	—	Impost 1692 N° 36, & 2d 25 per cent. on French goods.
H	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
I	0	9	8	5	0	9	8	5	0	4	8	5	0	4	8	5	Impost 1692 N° 36, & 2d 25 per cent. on French goods.
K	0	1	5	3 $\frac{1}{2}$	0	1	5	18 $\frac{1}{2}$	0	1	3	15	0	1	2	6 $\frac{1}{2}$	Old subs. new s. $\frac{2}{3}$ s. $\frac{2}{3}$ s. impost 1690 N° 49 & s. 1747.
L	0	0	11	11	0	1	0	6	0	0	10	2 $\frac{1}{2}$	0	0	8	14	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
M	0	3	4	12 $\frac{1}{4}$	0	3	5	7 $\frac{1}{4}$	0	2	0	3 $\frac{3}{4}$	0	1	10	15 $\frac{1}{4}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 36, s. 1747, & French duty.
N	0	2	1	12 $\frac{1}{4}$	0	2	2	7 $\frac{1}{4}$	0	2	0	3 $\frac{3}{4}$	0	2	0	3 $\frac{3}{4}$	The same branches except the last.
O	0	4	3	10 $\frac{1}{2}$	0	4	5	15 $\frac{1}{2}$	0	3	11	5	0	3	6	19 $\frac{1}{2}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1690 N° 49, & subs. 1747.
P	0	2	10	13	0	3	0	18	0	2	6	7 $\frac{1}{2}$	0	2	2	2	Old subs. new subs. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & subsidy 1747.
Q	0	10	1	16 $\frac{3}{4}$	0	10	4	1 $\frac{3}{4}$	0	6	0	11 $\frac{1}{4}$	0	5	8	5 $\frac{3}{4}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 36, s. 1747, & French duty.
R	0	6	4	16 $\frac{3}{4}$	0	6	7	1 $\frac{3}{4}$	0	6	0	11 $\frac{1}{4}$	0	6	0	11 $\frac{1}{4}$	The same branches except the last.

Inwards.

			Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			
			l.	s.	d.	l.	s.	d.	
Boards, vocat.	Pipe boards, or Pipe holt	the hundred, containing 120 boards	1	0	0				
		of: *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
		of: *and directly from any part of* America. *See the note * after* Great Balks.							
		from: *any part of* Europe *(except* Ireland *and* France)							A
		from: Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*							B
		from: *any part of* Asia *within the limits of such charters. See the N. B. after* Small Balks.							
		of: France, *either directly from thence, or from any other parts*							C
		of: *any French colony or plantation*							D
	White boards	for shoemakers, the board	0	1	0				
		of: *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
		of: *and directly from any part of* America. *See the note * after* Great Balks.							
		from: *any part of Europe (except* Ireland *and* France)							E
		from: Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*							F
		from: *any part of* Asia *within the limits of such charters. See the N. B. after* Small Balks.							
		of: France, *either directly from thence, or from any other parts*							G
		of: *any French colony or plantation*							H
		N. B. For the circumstances of restriction on importation, and of their paying aliens duty when in ships liable thereto, see the note after Balks.							
		Paste boards for Books — the thousand	0	13	4				I
		Paste boards for Books — *And besides, for every hundred wt. containing* 112 lb *of* Paste boards, *or* Milled boards							K
Bodkins		the small groce, containing 12 dozen	0	6	8				L
		But: *if made of* Brass							M
		But: *if made of* Iron							N
		But: *And besides, for every hund. wt. of such* Iron, *containing* 112 lb							O
		For the circumstances of prohibition to be uttered or sold in Great-Britain, see the Index.							
Boom spars		the hundred, containing 120	1	13	4				
		of: *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
		of: *and directly from any part of* America. *See the note * after* Great Balks.							
		from: *any part of* Europe *(except* Ireland *and* France)							P
		from: Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*							Q

	Duties to be																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in America excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	5	8	14	0	5	11	14	0	5	3	—	0	4	9	6	Old ſubſidy, new ſubſ. 1/3 ſubſidy, 2/3 ſubſidy, impoſt 1690 N° 49, & ſubſidy 1747.
B	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
C	0	13	6	9	0	13	9	9	0	8	0	15	0	7	7	1	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 36, ſ. 1747, & French duty.
D	0	8	6	9	0	8	9	9	0	8	0	15	0	8	0	15	The ſame branches except the laſt.
E	0	0	3	8 7/10	0	0	3	11 7/10	0	0	3	3	0	0	2	17 3/10	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 49, & ſubſ. 1747.
F	0	0	2	6 1/5	0	0	2	9 1/5	0	0	2	0 1/2	0	0	1	14 4/5	Old ſubſidy, new ſubſidy, 1/3 ſubſidy, 2/3 ſubſidy, & ſ. 1747.
G	0	0	8	2 9/20	0	0	8	5 9/20	0	0	4	16 3/4	0	0	4	1 1 1/20	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 36, ſ. 1747, & French duty.
H	0	0	5	2 9/20	0	0	5	5 9/20	0	0	4	16 3/4	0	0	4	16 3/4	The ſame branches except the laſt.
I	0	2	6	16	0	2	8	16	0	2	3	—	0	1	11	4	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
K	0	7	6	—	0	7	6	—	0	7	6	—	0	7	6	—	Duty on ſope and paper, & additional duty on ſope & paper.
L	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
M	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	The ſame branches, & impoſt 1692 N° 13.
N	0	1	3	8	0	1	4	8	0	1	1	10					The ſame branches, & impoſt 1690 N° 24.
O	0	4	8	5	0	4	8	5	0	4	8	5					
P	0	9	6	10	0	9	11	10	0	8	9	—	0	7	11	10	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 49, & ſ. 1747.
Q	0	6	5	—	0	6	10	—	0	5	7	10	0	4	10	—	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.

Inwards.

		Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Boom spars	from *any part of* Asia *within the limits of such charters. See the N. B. after* Small Balks.							
	of France, *either directly from thence, or from any other parts*							A
	of *any French colony or plantation*							B
	For the circumstances of restriction on importation, and of their paying aliens duty when in ships liable thereto, see the note after Balks.							
Boratoes, or Bombazines	narrow, the single piece, not above 15 yards	6	0	0				C
	broad, the single piece, not above 15 yards	7	0	0				D
	of Silk. *Vide* Silk Wrought.							
Books bound, the hundred weight, French, Imported by British — in ships liable to the one per cent. inwards		1	2	0				E
Books bound, the hundred weight, French, Imported by British — in ships not liable to it		1	2	4				F
Books bound, the hundred weight, French, Imported by Strangers — in ships liable to the one per cent. inwards		1	1	$6\frac{18}{20}$				G
Books bound, the hundred weight, French, Imported by Strangers — in ships not liable to it		1	1	$10\frac{15}{20}$				H
Books bound, the hundred weight, Not French, Imported by British — in ships liable to the one per cent. inwards		3	10	$4\frac{16}{20}$				I
Books bound, the hundred weight, Not French, Imported by British — in ships not liable to it		3	13	$11\frac{3}{20}$				K
Books bound, the hundred weight, Not French, Imported by Strangers — in ships liable to the one per cent. inwards		3	6	$2\frac{16}{20}$				L
Books bound, the hundred weight, Not French, Imported by Strangers — in ships not liable to it		3	9	$4\frac{4}{20}$				M
	N. B. In the computation of the total duties payable upon the rates above mentioned, the Subsidy 1747 *is, by practice in the Out Ports, taken at the highest feigned rate; so that it will uniformly stand under the different circumstances of importation above stated at* £ 0 3 $8\frac{7}{20}$ $\frac{3}{20}$ *the hundred weight; but in London at*	£ 0	3	6				
Books unbound	the basket or maund, containing 8 bales, or 2 fats	8	0	0				N
	the fat, containing half a maund	4	0	0				O
	N. B. The Table of Tares having deemed this basket or maund to contain eight hundred weight, it is therefore usual to enter unbound Books *by the hundred weight, at the rate of*	£ 1	0	0				

	DUTIES TO BE												
	Paid on Importation.						Repaid on due Exportation.						The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	1	2	6	15	1	2	11	15	0	13	5	5	0	12	7	15	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſ. imp. 1692 N° 36, ſubſidy 1747, & French duty.
B	0	14	2	15	0	14	7	15	0	13	5	5	0	13	5	5	The ſame branches except the laſt.
C	1	3	1	4	1	4	7	4	1	0	3	—	0	17	4	16	Old ſubſ. new ſubſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
D	1	6	11	8	1	8	8	8	1	3	7	10	1	0	3	12	
E	0	17	8	$7\frac{3}{20}$	—	—	—	—	—	—	—	—	—	—	—	—	Old ſ. 1 per cent. inwards, new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, 2d 25 per cent. & ſubſidy 1747.
F	0	17	8	$7\frac{3}{20}$	—	—	—	—	—	—	—	—	—	—	—	—	The ſame branches except the 1 per cent. inwards.
G	—	—	—	—	0	17	8	$7\frac{3}{20}$	—	—	—	—	—	—	—	—	Old ſ. 1 per cent. inwards, new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, 2d 25 per cent. & ſ. 1747.
H	—	—	—	—	0	17	8	$7\frac{3}{20}$	—	—	—	—	—	—	—	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. ſ. 1747.
I	0	17	8	$7\frac{3}{20}$	—	—	—	—	—	—	—	—	—	—	—	—	Old ſ. 1 per cent. inwards, new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 77, & ſubſidy 1747.
K	0	17	8	$7\frac{3}{20}$	—	—	—	—	—	—	—	—	—	—	—	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 77, & ſubſidy 1747.
L	—	—	—	—	0	17	8	$7\frac{3}{20}$	—	—	—	—	—	—	—	—	Old ſ. 1 per cent. inwards, new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 77, & ſubſidy 1747.
M	—	—	—	—	0	17	8	$7\frac{3}{20}$	—	—	—	—	—	—	—	—	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſ. 1747.
N	3	0	9	12	3	2	9	12	2	17	0	—	2	13	2	8	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 10, & ſ. 1747.
O	1	10	4	16	1	11	4	16	1	8	6	—	1	6	7	4	

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Books unbound which pay, if *French*							A
Books unbound which pay, if *not French*							B
But note, *That by the act of* 3 *Jac.* 1. *cap.* 5. § 25. *no* Popiſh books, *containing ſuperſtitious matter, printed or written in any language, nor any other ſuperſtitious books printed or written in the Engliſh tongue, may be imported, on forfeiture of forty ſhillings for every ſuch book; which ſee in the Index. And for the circumſtances of prohibition as to books whoſe copies are the properties of any perſon here, and to ſuch as have been firſt compoſed and printed in this kingdom, and reprinted in any other country, ſee alſo the Index.*							
Boots *may not be imported by any* merchant-ſtranger to be ſold *upon pain of forfeiture, or the value of the ſame, as per Index.*							
Bosses for bridles, the ſmall groce, containing 12 dozen	1	0	0				C
Bosses for bridles, *And beſides if made of* Braſs, *the ſmall groce*							D
Bosses for bridles, *And beſides if made of* Iron, *the hundred wt. containing* 112 lb							E
Bosses for bridles, *For the circumſtances of their prohibition to be uttered or ſold in Great-Britain, ſee the Index.*							
Botanoes, per piece	0	10	0				F
Botargo, the pound				0	1	0	G
Bottles of Earth or Stone, the dozen	0	5	0				H
Bottles of Glaſs covered with wicker, the dozen	1	0	0				I
Bottles of Glaſs with vices covered with leather, the dozen	4	10	0				K
Bottles of Glaſs uncovered, the dozen	0	4	6				L
Bottles of *And beſides, if made of* Crown, Plate, or Flint glaſs, the pound weight							M
Bottles of *And beſides, if made of* Green, or other glaſs, the pound weight							N
Bottles of Or, for every dozen quarts which they contain							O
Bottles of Bottles of wood, vocat. Sucking bottles, the groce, containing 12 dozen	0	10	0				P
N. B. By the opinion of the King's Attorney and Sollicitor-General, taken in the year 1746, *no bottles or flaſks in which Pyrmont, Spaw, or any other mineneral or natural waters, Florence wine, or any other liquors are imported, are liable to pay the duty on Glaſs impoſed by the act of the* 19 *Geo. II. cap.* 12.							
Bottoms for sieves. *Vide* Hair bottoms.							
Boultel Rains, the piece	0	8	0				Q
Boultel the bale, containing 20 pieces	8	0	0				R
Bowls, or Buckets of wood, the dozen				0	3	4	S
Bows, vocat. Stone bows of ſteel, the piece	0	10	0				T
Bows, vocat. Stone bows of ſteel, *And beſides, for every hundred weight of* Steel, *containing* 112 lb							U
Bow staves the hundred, containing 120 ſtaves	4	0	0				
Bow staves of *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
Bow staves of *and directly from any part of* America. *See the note * after* Great Balks.							

	DUTIES TO BE																
	Paid on Importation.								Repaid on due Exportation.								The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	13	6	9	0	13	9	9	0	8	0	15	0	7	7	1	Old ſubſidy, new ſubſidy, 1/3 ſubſ. 2/3 ſubſidy, impoſt 1692 N° 36, 2d 25 per cent. on French goods, & ſubſidy 1747.
B	0	7	7	4	0	7	10	4	0	7	1	16	0	6	7	16	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 10, & ſ. 1747.
C	0	3	10	4	0	4	1	4	0	3	4	16	0	2	10	16	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
D	0	0	11	5	0	0	11	5	0	0	11	5	0	0	11	5	Impoſt 1692 N° 13.
E	0	4	8	5	0	4	8	5	0	4	8	5					Impoſt 1690 N° 24.
F	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
G	0	0	2	17 9/20	0	0	3	0 9/20	0	0	2	11 3/4	0	0	2	6 1/20	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſ. 1747.
H	0	0	11	11	0	1	0	6	0	0	10	2 1/2	0	0	8	14	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
I	0	6	7	19	0	6	10	19	0	6	2	5	0	5	8	11	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 12, & ſubſ. 1747.
K	1	9	11	15 1/2	1	11	1	5 1/2	1	7	10	2 1/2	1	5	8	9 1/2	
L	0	1	5	19 3/40	0	1	6	13 1/40	0	1	4	14 1/8	0	1	3	8 19/40	
M	0	0	8		0	0	8										Duty on glaſs.
N	0	0	2		0	0	2										
O	0	2	0		0	2	0										
P	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
Q	0	2	3	9 3/5	0	2	4	13 3/5	0	2	1	4	0	1	10	18 2/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 11, & ſ. 1747,
R	2	5	9	12	2	7	9	12	2	2	0		1	18	2	8	
S	0	0	9	11 1/2	0	0	10	1 1/2	0	0	8	12 1/2	0	0	7	13 5/10	Same branches, & N° 77 in 1692.
T	0	1	11	2	0	2	0	12	0	1	8	5					Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
U	0	5	1	17 1/2	0	5	1	17 1/2	0	5	1	17 1/2					Impoſt 1690 N° 46.

Inwards.

		Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Bow staves	from any part of Europe (except Ireland and France)							A
	from Ireland, or Africa, or such parts of Asia, as are not within the limits of the charters granted to the East-India company — any part of Asia within the limits of such charters. See the N. B. after Small Balks.							B
	of France, either directly from thence, or from any other parts							D
	of any French colony or plantation							E
	For the circumstances of restriction on importation, and of their paying aliens duty when in ships liable thereto, see the note after Balks.							
Boxes, vocat.	Fire, or Tinder-boxes, the groce, containing 12 dozen boxes	1	0	0				F
	Money-boxes of wood, the small groce, containing 12 dozen				0	15	0	G
	Nest-boxes, the groce, containing 12 dozen nests	3	0	0				H
	Pepper-boxes, the groce, containing 12 dozen boxes	1	2	6				I
	Pill-boxes, or Boxes entered as such, of wood, the small groce, containing 12 dozen nests, each nest containing 4 boxes				0	5	0	K
	Round boxes, or French boxes, for marmalade or jelly, the dozen	0	4	6				L
	Sand-boxes, the groce, containing 12 dozen	1	0	0				M
	*Snuff-boxes of wood, plain, the dozen				0	10	0	N
	*Snuff-boxes of horn, plain, the dozen				1	0	0	O
	*Snuff-boxes of ivory, or tortoise-shell, the dozen				2	0	0	P
	Soap-boxes, the shock, containing three score boxes	2	0	0				Q
	Spice-boxes, the dozen	0	6	0				R
	Tobacco-boxes, the groce, containing 12 dozen	1	10	0				S
	Touch-boxes covered with Leather, the dozen	0	3	0				T
	Touch-boxes covered with Leather, And besides, if the Leather be the most valuable part of the boxes, for every 20s. of the real value thereof upon oath							U
	Touch-boxes covered with Velvet, the dozen	0	15	0				X
	of iron, or other metal, gilt the dozen	1	0	0				Y
	of iron, or other metal, gilt And besides, if Iron, the hundred weight, containing 112 lb							Z
Box-wood. *Vide* Wood.								
Bracelets, or Necklaces	of glass, the small groce, containing 12 bundles, or dickers	0	4	0				
Necklaces	red, the small groce, containing the same	0	4	0				
If	of France							A
If	not of France							B

* *If of paper, and not painted, but plain, pay duties* ad valorem.

If painted, see the circumstances of their prohibition to be uttered or sold in the Index, under Painted Wares.

	Duties to be Paid on Importation. By British.				Duties to be Paid on Importation. By Strangers.				Duties to be Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.)				Duties to be Repaid on due Exportation. To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	1	2	10	16	1	3	10	16	1	1	0	—	0	19	1	4	Old subsidy, new subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, impost 1690 N° 49, & subsidy 1747.
B	0	15	4	16	0	16	4	16	0	13	6	—	0	11	7	4	Old subsidy, new subs. $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subs. & subs. 1747.
D	2	14	1	16	2	15	1	16	1	12	3	—	1	10	4	4	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 36, s. 1747, & French duty.
E	1	14	1	16	1	15	1	16	1	12	3	—	1	12	3	—	The same branches except the last.
F	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
G	0	3	7	1 $\frac{3}{4}$	0	3	9	6 $\frac{3}{4}$	0	3	2	16 $\frac{1}{4}$	0	2	10	10 $\frac{3}{4}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 77, & subs. 1747.
H	0	11	6	12	0	12	3	12	0	10	1	10	0	8	8	8	Old subs. new subs. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & subsidy 1747.
I	0	4	3	19 $\frac{1}{2}$	0	4	7	7	0	3	9	11 $\frac{1}{4}$	0	3	3	3	
K	0	1	2	7 $\frac{1}{4}$	0	1	3	2 $\frac{1}{4}$	0	1	0	18 $\frac{3}{4}$	0	0	11	10 $\frac{1}{4}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 77, & subs. 1747.
L	0	3	0	11 $\frac{1}{40}$	0	3	1	4 $\frac{21}{40}$	0	1	9	15 $\frac{3}{8}$	0	1	8	9 $\frac{29}{40}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 36, 2d 25 per cent. on French goods, & subs. 1747.
M	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
N	0	2	4	14 $\frac{1}{2}$	0	2	6	4 $\frac{1}{2}$	0	2	1	17 $\frac{1}{2}$	0	1	11	0 $\frac{1}{2}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. s. 1747, & impost 1692 N° 77.
O	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	
P	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2	
Q	0	7	8	8	0	8	2	8	0	6	6	9 —	0	5	9	12	Old subsidy, new subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, & subs. 1747.
R	0	1	1	17 $\frac{1}{5}$	0	1	2	15 $\frac{1}{5}$	0	1	0	3	0	0	10	8 $\frac{4}{5}$	
S	0	5	9	6	0	6	1	16	0	5	0	15	0	4	4	4	
T	0	0	6	18 $\frac{3}{5}$	0	0	7	7 $\frac{3}{5}$	0	0	6	1 $\frac{1}{2}$	0	0	5	4 $\frac{2}{5}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
U	0	6	0	—	0	6	0	—	—	—	—	—	—	—	—	—	Duty on hides, skins, &c. and additional duty on hides, skins, &c.
X	0	2	10	13	0	3	0	18	0	2	6	7 $\frac{1}{2}$	0	2	2	2	Old subsidy, new subsidy, $\frac{2}{3}$ subsidy, $\frac{2}{3}$ subs. & subs. 1747.
Y	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	*N. B. This drawback to the plantations applies only to such touch boxes as are not of Iron.*
Z	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impost 1690 N° 24. *N. B. If of Brass, or Copper, wrought, then pay the Impost 1692 N° 13, or 24, and drawback the same.*
A	0	4	1	7 $\frac{3}{10}$	0	4	1	19 $\frac{3}{10}$	0	3	0	4 $\frac{1}{2}$	0	2	11	1 $\frac{7}{10}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. † 1692 N° 12, 2d 25 per cent. on French goods, & s. 1747.
B	0	3	8	2 $\frac{3}{10}$	0	3	8	14 $\frac{3}{10}$	0	3	6	19 $\frac{1}{2}$	0	3	5	16 $\frac{7}{10}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1690 N° 12, impost 1692 N° 12, & subsidy 1747.

† *N. B. The Impost 1692 it in this case like that of Bacon, page 147, taken at the highest rate, without regard to their being of France.*

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Brandy. *Vide* Spirits.							
Brass: Lamps, the dozen	0	10	0				A
Brass: Laver cocks, the pound	0	1	4				B
Brass: Old. *Vide* Shruff.							
Brass: Pile weights, the pound	0	1	0				C
Brass: Trumpets, the dozen	0	12	0				D
Brass: Wrought, not rated in the Book of Rates, the pound				0	1	4	E
Brass: Powder. *Vide* Powder.							
Bread *, or Bisket, the hundred weight, containing 112 lb				0	6	8	F
Brick-stones. *Vide* Earthen-ware.							
Bridles: the dozen	1	0	0				G
Bridles: *And besides, if the* Leather *be the most valuable part of the bridles, for every* 20*s. of the real value thereof upon oath*							H
Brimstone, the hundred weight, containing 112 lb	0	6	8				I
And besides, if of France							K
Bristles: dressed, the dozen pound	0	10	0				L
Bristles: rough, or undressed, the dozen pound	0	5	0				M
Brooms, called Flag brooms, or Whisk brooms, the dozen				0	0	4	N
Brouches: of copper, the groce, containing 12 dozen	0	12	0				O
Brouches: *And besides, for every hundred wt. containing* 112 lb							P
Brouches: of latten, the groce, containing 12 dozen	0	12	0				Q
Brushes, vocat.: Beard-brushes, the groce, containing 12 dozen	0	6	8				R
Brushes, vocat.: of hair, vocat. Comb-brushes, the groce, containing 12 dozen	0	13	4				S
Brushes, vocat.: of hair, vocat. Head-brushes, the dozen	0	6	8				T
Brushes, vocat.: of hair, vocat. Rubbing-brushes, the dozen	0	1	4				U
Brushes, vocat.: of hair, vocat. Weavers brushes, the dozen	0	5	0				X
Brushes, vocat.: of heath. Coarse, the dozen	0	3	0				Y
Brushes, vocat.: of heath. Fine, or Head-brushes, the dozen	0	6	8				Z
Brushes, vocat.: of heath. vocat. Rubbing-brushes, the dozen	0	1	0				A
Brushes, vocat.: *For the circumstances of their prohibition to be uttered or sold in Great-Britain, see the Index.*							
Buckets. *Vide* Bowls.							
Buckles: for girdles, the small groce, containing 12 dozen	1	0	0				B
Buckles: for girdles. *And besides, if made of* Brass, *the groce*							C
Buckles: for girths, the groce, containing 12 dozen	0	7	6				D
Buckles: for girths. *And besides if made of* Brass, *the groce*							E
Buckles: for girths. *And besides if made of* Iron, *the hund. wt. cont.* 112 lb							F
Buckles: for girths. *But may not be imported by any* merchant-stranger to be sold *upon pain of forfeiture, or the value of the same, as per Index.*							
Buckrams: Callico buckrams. *Vide* Buggasins.							
Buckrams: vocat. Carrick buckrams, the short piece	0	2	0				G
Buckrams: of East country, the roll, or half piece	0	5	0				H
Buckrams: of French making, the dozen pieces	2	10	0				I

* *N. B. By* 13 *Geo. III. cap.* 2. Bisket, *but not* Bread, *is allowed to be imported duty-free* from his Majesty's colonies in America, *on due entry, to* 1 *January*, 1774, by any of his Majesty's subjects.

	DUTIES TO BE																
	Paid on Importation.								Repaid on due Exportation.								
	By British.				By Strangers.				To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	2	4	14 1/2	0	2	6	4 1/2	0	2	1	17 1/2	0	1	11	0 1/2	Old subsidy, new subs. 1/3 subsidy, 2/3 subsidy, impost 1692 N° 13, & subsidy 1747.
B	0	0	3	16 3/5	0	0	4	0 3/5	0	0	3	9	0	0	3	1 2/5	
C	0	0	2	17 9/20	0	0	3	0 9/20	0	0	2	11 3/4	0	0	2	6 1/20	
D	0	2	10	9 2/5	0	3	0	5 3/5	0	2	7	1	0	2	3	12 3/5	
E	0	0	3	16 3/5	0	0	4	0 3/5	0	0	3	9	0	0	3	1 2/5	
F	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 77, & s. 1747. *See note at bottom hereof* *.
G	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old subs. new s. 1/3 s. 2/3 s. imp. 1692 N° 52, & subs. 1747.
H	0	6	0		0	6	0										Duty on hides, &c. and additional duty on hides, &c.
I	0	5	7	18	0	5	8	18	0	5	6		0	5	4	2	Old subs. new s. 1/3 s. 2/3 s. imp. 1690 N° 5, & subs. 1747.
K	0	1	8		0	1	8										French duty 2d 25 per cent.
L	0	2	4	14 1/2	0	2	6	4 1/2	0	2	1	17 1/2	0	1	11	0 1/2	Old subs. new s. 1/3 s. 2/3 s. imp. 1692 N° 14, & subs. 1747.
M	0	1	2	7 1/4	0	1	3	2 1/4	0	1	0	18 3/4	0	0	11	10 1/4	
N	0	0	0	19 3/20	0	0	1	0 3/20	0	0	0	17 1/4	0	0	0	15 7/20	Same branches, N° 77 under imp. 1692.
O	0	2	3	14 2/5	0	2	5	10 2/5	0	2	0	6	0	1	8	17 3/5	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
P	0	16	4	17 1/2	0	16	4	17 1/2	0	16	4	17 1/2	0	16	4	17 1/2	Impost 1692 N° 24.
Q	0	2	10	9 2/5	0	3	0	5 3/5	0	2	7	1	0	2	3	12 3/5	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 13, & subsidy 1747.
R	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	
S	0	2	6	16	0	2	8	16	0	2	3		0	1	11	4	
T	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	
U	0	0	3	1 3/5	0	0	3	5 3/5	0	0	2	14	0	0	2	6 2/5	Old subsidy, new subs. 1/3 subs. 2/3 subsidy, & subsidy 1747.
X	0	0	11	11	0	1	0	6	0	0	10	2 1/2	0	0	8	14	
Y	0	0	6	18 3/5	0	0	7	7 3/5	0	0	6	1 1/2	0	0	5	4 2/5	
Z	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	
A	0	0	2	6 1/5	0	0	2	9 1/5	0	0	2	0 1/2	0	0	1	14 4/5	
B	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
C	0	0	11	5	0	0	11	5	0	0	11	5	0	0	11	5	Impost 1692 N° 13.
D	0	1	5	6 1/2	0	1	6	9	0	1	3	3 3/4	0	1	1	1	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
E	0	0	4	4 3/8	0	0	4	4 3/8	0	0	4	4 3/8	0	0	4	4 3/8	Impost 1692 N° 13.
F	0	4	8	5	0	4	8	5	0	4	8	5					Impost 1690 N° 24.
G	0	0	5	14 9/10	0	0	6	0 9/10	0	0	5	3 1/4	0	0	4	12 1/10	Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 15, & s. 1747.
H	0	1	2	7 1/4	0	1	3	2 1/4	0	1	0	18 3/4	0	0	11	10 1/4	
I	1	13	10	2 1/2	1	14	5	12 1/2	1	0	1	17 1/2	0	18	11	12 1/2	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 36, 2d 25 per cent. on French goods, & s. 1747.

The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.

* Note, *By 13 Geo. III. cap. 3. all Bread and Biſket is prohibited to be exported before the 1 January, 1774, except to certain places enumerated in ſaid act; and even then without drawback.*

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7: l.	s.	d.	
Buckrams { of Germany, or Fine, per piece	0	10	0				A
N. B. By practice at the water-side, 15 yards are reckoned to the piece.							
Buck-wheat. *Vide* Corn.							
Buffins, Moccadoes, { narrow; the single piece, not above 15 yards	3	0	0				B
and Lile grograms { broad, the single piece, not above 15 yards	4	10	0				C
Buggasins, or Callico buckrams, the half piece	0	5	0				D
Bugle { great, the pound	0	4	0				E
{ small, or Seed bugle, the pound	0	6	8				F
N. B. Not liable to the 7½ per cent. to the Old Subsidy, page 10, nor to the duty on Glass, as noted under that branch, N° 35. page 90. but,							
By 5 Geo. III. cap. 30. § 4. Bugle *may, on importation, be warehoused, first paying down one half of the Old Subsidy, which is not drawn back on exportation; and if taken out, in order to be used in this kingdom, then to pay up the remainder of the duties due and payable upon the importation: under which circumstances, therefore, the duties will stand as follow.*							
Bugle { *great, the pound*							G
And if taken out to be used in this kingdom, more							H
small, or Seed bugle, the pound							I
And if taken out to be used in this kingdom, more							K
But if not warehoused, then are the duties and drawbacks payable as above specified, opposite to their respective rates. For further particulars, see the Index.							
Bugle-lace, the pound	0	8	0				L
By an order of the Commons in parliament assembled, establishing the fees and allowances due and payable to the officers of the Customs in the port of London, and certain rules which may serve for the ports in general,							
† Bullion, and foreign coin inwards, *may be landed by any person without warrant or fee; which order see at large in cap. 4.*							
Bullions for purses, the groce, containing 12 dozen	0	10	0				M
Bullrushes, the load *(containing, by practice, 63 bundles)*	1	0	0				N
Burs for millstones, the hundred, containing five score	2	10	0				O
And besides, if of France							P
Buskins of leather { the dozen pair	4	0	0				Q
{ *And besides, for every 20 s. of the real value of the* Leather *upon oath*							R
{ *For the circumstances of their prohibition to be uttered or sold in Great-Britain, see the Index.*							
Bustians, the single piece, not above 15 yards	2	0	0				S
Butter { the barrel *(containing, by practice, 200 weight)*	1	0	0				T
{ *of Ireland, the hundred weight, containing 112 lb	0	10	0				
By 32 Car. II. cap. 2. § 9. all Butter *was prohibited to be imported from Ireland under the penalty of forfeiture. But by the 31 Geo. II. cap. 28. this pro-*							

* *See the note at end of letter B.*

† *For the prohibition on Silver Coin imported, less in weight or fineness than standard, see the 14 Geo. III. cap. 42. and the Index.*

	DUTIES TO BE Paid on Importation. By British.				By Strangers.				Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	2	4	14 ½	0	2	6	4 ½	0	2	1	17 ½	0	1	11	0 ½	Old subsidy, new subsidy, ⅓ subsidy, ⅔ subsidy, impost 1692 N° 15, & subsidy 1747.
B	0	11	6	12	0	12	3	12	0	10	1	16	0	8	8	8	Old subsidy, new subsidy, ⅓ subsidy, ⅔ subsidy, & subsidy 1747.
C	0	17	3	18	0	18	5	8	0	15	2	5	0	13	0	12	
D	0	1	2	7 ¼	0	1	3	2 ¼	0	1	0	18 ¾	0	0	11	10 ¼	Old subs. new s. ⅓ s. ⅔ s. impost 1692 N° 15 & s. 1747.
E	0	1	3	19 ⅘	0	1	4	11 ⅘	0	1	2	17	0	1	1	14 ⅕	Old subs. new s. ⅓ s. ⅔ s. impost 1690 N° 12, & subs. 1747.
F	0	2	2	13	0	2	3	13	0	2	0	15	0	1	10	17	
G	0	0	1	2 ⅘	0	0	1	2 ⅘									One half of the old subsidy paid down.
H	0	1	2	17	0	1	3	9									½ old s. new s. ⅓ s. ⅔ s. imp. 1690 N° 12, & subs. 1747.
I	0	0	1	18	0	0	1	18									One half of the old subsidy paid down.
K	0	2	0	15	0	2	1	15									½ old s. new s. ⅓ s. ⅔ s. imp. 1690 N° 12, & subsidy 1747.
L	0	2	7	19 ⅗	0	2	9	3 ⅗	0	2	5	14	0	2	3	8 ⅖	Old s. new s. ⅓ s. ⅔ s. imp. 1690 N° 12, & subsidy 1747.
M	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old subsidy, new subs. ⅓ subs. ⅔ subsidy, & subsidy 1747. †
N	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
O	0	9	7	10	0	10	3	—	0	8	5	5	0	7	3	—	
P	1	4	2	12 ½	1	4	2	12 ½	0	11	8	12 ½	0	11	8	12 ½	Impost 1692 N° 36, & 2d 25 per cent. on French goods.
Q	0	19	1	16	1	0	1	16	0	17	3	—	0	15	4	4	Old s. new s. ⅓ s. ⅔ s. impost 1692 N° 52, & s. 1747.
R	0	6	0	—	0	6	0	—	—	—	—	—	—	—	—	—	New duty on hides, and additional duty on hides.
S	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	Old subsidy, new subs. ⅓ subs. ⅔ subs. & subs. 1747.
T	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	

† *If of Brass, or Copper, wrought, then pay the Impost* 1692 N° 13, *or* 24, *and draw back the same.*

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.
hibition was taken off, and ſalted Butter *was admitted to be imported from Ireland on paying a duty of four pence a hundred weight; which duty was re-enacted by* 5 *Geo. III. cap.* 1. *but by* 8 *Geo. III. cap.* 9. *it was taken off, and* ſalted Butter *was thereby allowed to be imported duty-free from Ireland, and from the Britiſh dominions in America: which allowance was continued by ſubſequent laws, and by the act of* 13 *Geo. III. cap.* 4. *to the* 1*ſt day of March,* 1774. *And, the* 13 *Geo. III. cap.* 5. *admits* ſalted Butter *to be imported free of duty from any part of Europe until the* 1*ſt day of January,* 1774, *under the regulations of entry preſcribed by* 7 *Geo. III. cap.* 12. *for* Tallow, Hogs lard, *and* Greaſe; *but on non-obſervance and performance of the ſaid conditions and directions, the duty thereof will then fall to be paid as before computed.*						
By 3 *Geo. III. cap.* 20. *the importation of ſtale and dirty butter not fit to eat, called* Greaſe Butter, *was admitted duty-free from Ireland for* 5 *years, from the paſſing of that act; which article (although ſaid law is expired) may ſtill be imported duty-free, under the general allowance of all ſalted butter from Ireland, by the before mentioned acts of* 8 *and* 13 *Geo. III.*						
Buttons of Braſs, the great groce, containing 12 ſmall groce, every groce 12 dozen	2	13	4			
Buttons of Bugle, the dozen	0	1	4			
Buttons of Chryſtal, the dozen	0	8	0			
Buttons of Copper, the great groce, containing 12 ſmall groce, *as above*	2	13	4			
Buttons of Copper, *And beſides, for every hundred weight, containing* 112 lb						
Buttons of Fine Damaſk work, the dozen	1	0	0			
Buttons of Glaſs, the great groce, containing 12 ſmall groce, *as above*	1	6	8			
Buttons of Hair, the groce, containing 12 dozen	0	4	0			
Buttons for Handkerchiefs, the groce, containing 12 dozen	4	0	0			
Buttons of Latten, the great groce, containing 12 ſmall groce, *as above*	2	13	4			
Buttons of Silk, the great groce, containing 12 ſmall groce, *as above*	2	0	0			
Buttons of Steel, the great groce, containing 12 ſmall groce, *as above*	2	13	4			
Buttons of Steel, *And beſides, for every hundred weight of* Steel, *containing* 112 lb						
Buttons of Thread, the great groce, containing 12 ſmall groce, *as above*	1	0	0			

Note. *In the caſe of* Smyth *verſus* Reynolds, *tried in the court of Common Pleas in Eaſter-term,* 5 *Geo. III.* 1765, *it was determined,*

" *That the defendant having gone on board the plaintiff's ſhip lying in the river* " Thames, *and ſeized* 150 *caſks of Butter brought from* Ireland *as forfeited,* " *under the act of* 32 *Car. II. cap.* 2. § 9. *before the hatches were opened, or* " *bulk broken, or any goods landed, or offered to ſale, was not lawful: and* " *therefore, on conſidering the ſaid act, together with the acts of* 18 *Car. II.* " *cap.* 2. *and* 20 *Car. II. cap.* 7. *a verdict was given for the plaintiff:* " *and the court was unanimouſly of opinion,* " *That in this caſe, the mere* " *bringing the ſhip into port, gave no right to ſeize the Butter in queſtion.*"

Wilson's Reports, page 257.

A

DUTIES TO BE													The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
Paid on Importation.								Repaid on due Exportation.					
By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.			
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths

As by the act of 13 and 14 Car. II. cap. 13. § 2. Buttons *made of* thread *in parts beyond the ſeas, are prohibited to be imported under the penalty of forfeiture, and* 100*l. by the perſon bringing them in, and* 50*l. by the ſeller; and, as by the act of* 4 *of Will. and Mar. cap.* 10. § 2. *all foreign* Buttons *made of* hair, *and* all other foreign Buttons whatſoever, *are prohibited to be imported, bartered, ſold, or exchanged, or offered to be bartered, ſold, or exchanged, under the penalties and forfeitures before mentioned. No computations are made upon any of theſe articles, either as to duties or drawbacks.*

A

Inwards.

C.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
CABINETS of Amber, the piece				3	0	0	A
CABINETS or Counters small, the piece	2	0	0				B
CABINETS or Counters large, the piece	4	0	0				C
CABLES, tarred or untarred, the hundred weight, containing 112 lb	0	13	4				D
CADDAS, or CRUEL RIBBAND, the dozen pieces, every piece containing 36 yards	3	0	0				E
CALLICO *fine or coarse. Vide* Linen.							
CALLICO *Buckrams. Vide* Buggasins.							
CALLICO *Cupboard cloths. Vide* Pintadoes.							
CALLIVERS. *Vide* Guns.—CALLIVANCIES. *Vide* Corn.							
CALPINS for FANS, the dozen				0	7	6	F
And besides, if made of Leather, *and the* Leather *be the most valuable part of the* Calpins, *for every* 20 *s. of the real value thereof upon oath*							G
CALVE SKINS in the hair, the piece	0	0	10				H
CALVE SKINS *of Ireland, raw. See under* Skins.							
But by 9 *Geo. III. cap.* 39. *Raw, or undressed Calve skins may be imported duty-free from* Ireland, *or any of the* British colonies or plantations in America, *for* 5 *years, from the* 1 *June,* 1769, *or at any time thereafter, before the end of the then next session of parliament, under a due entry and landing being made thereof, as directed by said law; which see in the Index.*							
CALVE VELVES to make rennet, the hundred weight, containing 112 lb				1	0	0	I
CAMBOGIUM. *Vide* Drugs.							
CAMLETTO, half silk, half hair, the yard	0	10	0				K
CANARY SEEDS. *Vide* Alpisti.							
CANDLE-PLATES, or WALLERS of BRASS or LATTEN, the pound	0	1	4				L
CANDLES of TALLOW, the pound THREE PENCE, which is, for the hundred weight, containing 112 lb	1	8	0				M
CANDLES of WAX Green, the pound				0	1	0	N
CANDLES of WAX White or Yellow, the pound				0	1	6	O
CANDLES of WAX *And besides, the pound*							P
But by 23 *Geo. II. cap.* 21. *no* Candles *may be imported in any package containing less than* 224 *pounds, neat weight, under the penalty of forfeiture.*							
CANDLESTICKS of brass or latten, the pound	0	1	4				Q
CANDLESTICKS of wire, the dozen	0	6	8				R
CANDLESTICKS *of Iron hanging But for the circumstances of their prohibition to be imported to be uttered or sold in Great-Britain, see the Index.*							
CANDLEWICK, the hundred weight, containing 112 lb	3	10	0				S
CANES, or REEDS, the thousand	2	10	0				T
And besides, if of East-India							U

	DUTIES TO BE																The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	Paid on Importation.								Repaid on due Exportation.								
	By British.				By Strangers.				To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	14	4	7	0	15	1	7	0	12	11	5	0	11	6	3	Old subsidy, new subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, impost 1692 N° 77, & subsidy 1747.
B	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	Old subs. new subs. $\frac{1}{3}$ s. $\frac{2}{3}$ subsidy, & subsidy 1747.
C	0	15	4	16	0	16	4	16	0	13	6	—	0	11	7	4	
D	0	7	3	1	0	7	5	1									Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1690 N° 8, & subsidy 1747.
E	0	11	6	12	0	12	3	12	0	10	1	10	0	8	8	8	Old subs. new subs. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & subsidy 1747.
F	0	1	9	10 $\frac{7}{8}$	0	1	10	13 $\frac{3}{8}$	0	1	7	8 $\frac{1}{8}$	0	1	5	5 $\frac{3}{8}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 77, & s. 1747.
G	0	6	0	—	0	6	0	—									New duty on hides and skins, & addit. duty on hides and skins.
H	0	0	2	7 $\frac{7}{8}$	0	0	2	10 $\frac{3}{8}$	0	0	2	3 $\frac{1}{8}$	0	0	1	18 $\frac{3}{8}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 17, & s. 1747.
I	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 77, & s. 1747.
K	0	2	10	7	0	2	11	17	0	2	7	10	0	2	4	13	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1690 N° 43, & subs. 1747.
L	0	0	3	16 $\frac{3}{5}$	0	0	4	0 $\frac{3}{5}$	0	0	3	9	0	0	3	1 $\frac{2}{5}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 13, & s. 1747.
M	1	4	1	3 $\frac{3}{5}$	1	4	5	7 $\frac{3}{5}$									Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1690 N° 6, new duty on candles, additional duty on candles, & subsidy 1747.
N	0	0	2	17 $\frac{9}{20}$	0	0	3	0 $\frac{9}{20}$									Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 77, & s. 1747,
O	0	0	4	6 $\frac{7}{40}$	0	0	4	10 $\frac{27}{40}$									
P	0	0	8	—	0	0	8	—									New duty on candles, & additional duty on candles.
																	But, if of France, then to pay the 2d 25 per cent. on French goods, & impost 1692, N° 36, instead of N° 77, as above.
Q	0	0	3	16 $\frac{3}{5}$	0	0	4	0 $\frac{3}{5}$	0	0	3	9	0	0	3	1 $\frac{2}{5}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 13, & s. 1747.
R	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
S	0	13	5	14	0	14	4	4	0	11	9	15	0	10	1	16	Old subsidy, new subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subs. & subsidy 1747.
T	0	9	7	10	0	10	3	—	0	8	5	5	0	7	3	—	
U	0	2	6	—	0	2	6	—	0	2	6	—	0	2	6	—	Subsidy 1759.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
And beſides, if — *Walking canes, the thouſand*							A
Rattans, the thouſand							B
Canes of wood — the dozen	0	4	0				C
the ſhock, containing 60 canes	1	0	0				D
Canns of wood, the dozen				0	3	4	E
Cant ſpars — the hundred, containing 120	1	13	4				
of — *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
of — *and directly from any part of* America. *See the note* * *after* Great Balks.							
from — *any part of* Europe *(except* Ireland *and* France)							F
from — Ireland, *or* Africa, *or ſuch parts of* Aſia, *as are not within the limits of the charters granted to the Eaſt-India company*							G
from — *any part of* Aſia *within the limits of ſuch charters. See the N. B. after* Small Balks.							
of — France, *either directly from thence, or from any other parts*							H
of — *any French colony or plantation*							I
For the circumſtances of reſtriction on importation, and of their paying aliens duty when in ſhips liable thereto, ſee the note after Balks.							
Capravens — the hundred, containing 120	3	13	4				
of — *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
of — *and directly from any part of* America. *See the note* * *after* Great Balks.							
from — *any part of* Europe *(except* Ireland *and* France							K
from — Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							L
from — *any part of* Aſia *within the limits of ſuch charters. See the N. B. after* Small Balks.							
of — France, *either directly from thence, or from any other parts*							M
of — *any French colony or plantation*							N
For the circumſtances of reſtriction on importation, and of their paying aliens duty when in ſhips liable thereto, ſee the note after Balks.							
Capers, the pound	0	0	6				O
And beſides, if of France							P
Caphooks — or Hook ends, the groce, containing 12 dozen	0	15	0				Q
And beſides, for every hundred weight of Iron, *containing* 112 lb							R
Caps, vocat. — Cotton, or Thread, the dozen				0	6	8	S
And beſides, if Cotton, *for every* 20 *s. of the value, according to the groſs price at the candle*							T

DUTIES TO BE

	Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	1	3	5	5	1	3	5	5	1	3	5	5	1	3	5	5	Impost 1692 N° 19.
B	0	4	8	5	0	4	8	5	0	4	8	5	0	4	8	5	Impost 1692 N° 18.
C	0	0	9	4 4/5	0	0	9	16 4/5	0	0	8	2	0	0	6	19 1/5	Old subsidy, new subs. 1/3 subs. 2/3 subsidy, & subsidy 1747.
D	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
E	0	0	9	11 1/2	0	0	10	1 1/2	0	0	8	12 1/2	0	0	7	13 1/2	Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 77, & s. 1747.
F	0	9	6	10	0	9	11	10	0	8	9	—	0	7	11	10	Old subs. new s. 1/3 s. 2/3 s. imp. 1690 N° 49, & subs. 1747.
G	0	6	5	—	0	6	10	—	0	5	7	10	0	4	10	—	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
H	1	2	6	15	1	2	11	15	0	13	5	5	0	12	7	15	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 36, s. 1747, & French duty.
I	0	14	2	15	0	14	7	15	0	13	5	5	0	13	5	5	The same branches except the last.
K	1	0	11	18	1	1	10	18	0	19	3	—	0	17	6	2	Old subs. new s. 1/3 s. 2/3 s. imp. 1690 N° 49, & subs. 1747.
L	0	14	1	8	0	15	0	8	0	12	4	10	0	10	7	12	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
M	2	9	7	13	2	10	6	13	1	9	6	15	1	7	9	17	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 36, s. 1747, & French duty.
N	1	11	3	13	1	12	2	13	1	9	6	15	1	9	6	15	The same branches except the last.
O	0	0	1	3 1/10	0	0	1	4 3/5	0	0	1	0 1/4	0	0	0	17 2/5	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
P	0	0	2	18 1/8	0	0	2	18 1/8	0	0	1	8 1/8	0	0	1	8 1/8	Impost 1692 N° 36, & French duty 2d 25 per cent.
Q	0	2	10	13	0	3	0	18	0	2	6	7 1/2	—	—	—	—	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
R	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impost 1690 N° 24.
S	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 27 for the cotton, if not of India or China, and N° 77 for the thread, & subs. 1747.
T	0	2	10	4	0	2	10	4	0	2	10	4	0	2	10	4	Addit. duty on spice and pictures, & duty on drugs, white callicoes, &c.

Inwards.

		Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Caps, vocat.	Double tufted, or Cockered caps, the dozen	2	8	0				A
	for children, the dozen	1	0	0				B
	Night-caps of: ſattin and velvet, the dozen	3	0	0				C
	Night-caps of: ſilk knit, the dozen	4	0	0				D
	Night-caps of: ſilk knit, *And beſides, for every pound weight*							E
	Night-caps of: linen, the dozen	0	8	0				F
	Night-caps of: woollen, the dozen	1	0	0				G
	For the circumſtances of prohibition of Woollen caps *to be uttered or ſold in Great-Britain, ſee the Index.*							
Cards, vocat.	Playing cards, the groce, containing 12 dozen pair	6	0	0				H
	And beſides, for every pack							I
	Wool cards: new, the dozen pair	0	10	0				K
	Wool cards: old, the dozen pair	0	6	0				L
	For the circumſtances of the prohibition of Playing cards *to be uttered or ſold in Great-Britain, and of* Wool cards *to be imported by any merchant-ſtranger to be ſold, ſee the Index.*							
Carpets	Brunſwick carpets, ſtriped and unſtriped, the piece	0	10	0				M
	China of cotton, coarſe, the piece	0	4	0				N
	And beſides, for every 20 s. of the groſs price at the candle							O
	of Cornix, the carpet two yards and an half long	1	5	0				P
	Ghentiſh, the dozen	3	0	0				Q
	of Perſia, the yard ſquare, the yard	2	5	0				R
	of Scotland, the piece	0	13	4				
	But by the act of 5 & Ann. cap. 8. made for the union of the two kingdoms, free.							
	of Tonney, the piece, containing two yards and an half long	1	10	0				S
	of Turkey or Venice: ſhort, the piece	1	10	0				T
	of Turkey or Venice: long, containing four yards and upwards	8	0	0				U
Carrels, the piece, containing 15 yards		1	6	8				X
Cases	for bottles: the piece, not exceeding 12 bottles				0	3	4	Y
	for bottles: if above 12 bottles				0	5	0	Z
	for combs: ſingle, the groce, containing 12 dozen	1	0	0				A
	for combs: double, the groce, containing 12 dozen	2	0	0				B
	for needles: or Pin caſes, the groce, containing 12 dozen	0	13	4				C
	for needles: French gilt, the dozen	0	5	0				D
	for ſpectacles: gilt, the groce, containing 12 dozen	1	6	8				E
	for ſpectacles: ungilt, the groce, containing 12 dozen	0	13	4				F

	DUTIES TO BE																
	Paid on Importation.								Repaid on due Exportation.								The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	9	2	17 3/5	0	9	10	1 3/5	0	8	1	4	0	6	11	10 2/5	Old ſubſidy, new ſubſidy, 1/3 ſubſidy, 2/3 ſubſidy, & ſubſ. 1747.
B	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
C	0	17	2	2	0	17	11	2	0	15	9	—	0	14	3	18	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 43, & ſubſ. 1747.
D	1	2	10	16	1	3	10	16	1	1	0	—	0	19	1	4	
E	0	1	10	10	0	1	10	10	0	1	10	10	0	1	10	10	Impoſt 1692 N° 67.
F	0	1	6	9 3/5	0	1	7	13 3/5	0	1	4	4	0	1	1	18 2/5	Old ſubſidy, new ſubſidy, 1/3 ſubſidy, 2/3 ſubſ. & ſubſ. 1747.
G	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
H	1	3	1	4	1	4	7	4	1	0	3	—	0	17	4	16	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
I	0	0	6	—	0	0	6	—	—	—	—	—	—	—	—	—	Duty on hides, ſkins, parchment, vellum, cards, & dice.
K	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old ſubſ. new ſubſ. 1/3 ſ. 2/3 ſ. & ſubſidy 1747.
L	0	1	1	17 1/5	0	1	2	15 1/5	0	1	0	3	0	0	10	8 4/5	
M	0	2	4	14 1/2	0	2	6	4 1/2	0	2	1	17 1/2	0	1	11	0 1/2	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 20, & ſubſ. 1747.
N	0	1	10	17 4/5	0	1	11	9 4/5	0	1	9	15	0	1	8	12 1/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 29, impoſt 1692 N° 20, ſ. 1747, & ſ. 1759.
O	0	2	10	4	0	2	10	4	0	2	10	4	0	2	10	4	Additional duty on ſpice, and pictures, & duty on drugs, white callicoes, &c.
P	0	5	11	16 1/4	0	6	3	11 1/4	0	5	4	13 3/4	0	4	9	11 1/4	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692
Q	0	14	4	7	0	15	1	7	0	12	11	5	0	11	6	3	N° 20, & ſubſidy 1747.
R	1	1	5	10 1/4	1	2	0	5 1/4	1	0	4	13 3/4	0	19	3	17 1/4	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 29, impoſt 1692 N° 20, ſ. 1747, & ſ. 1759.
S	0	7	2	3 1/2	0	7	6	13 1/2	0	6	5	12 1/2	0	5	9	1 1/2	Old ſubſidy, new ſubſ. 1/3 ſubſidy, 2/3 ſubſidy, impoſt 1692 N° 20, & ſubſidy 1747.
T	0	7	2	3 1/2	0	7	6	13 1/2	0	6	5	12 1/2	0	5	9	1 1/2	
U	1	18	3	12	2	0	3	12	1	14	6	—	1	10	8	8	
X	0	5	1	12	0	5	5	12	0	4	6	—	0	3	10	8	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
Y	0	0	9	11 1/2	0	0	10	1 1/2	0	0	8	12 1/2	0	0	7	13 1/2	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt
Z	0	1	2	7 1/4	0	1	3	2 1/4	0	1	0	18 3/4	0	0	11	10 1/4	1692 N° 77, & ſ. 1747.
A	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old ſubſidy, new ſubſ. 1/3 ſubſidy, 2/3 ſubſ. & ſubſ. 1747.
B	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	
C	0	2	6	16	0	2	8	16	0	2	3	—	0	1	11	4	
D	0	3	4	12 1/4	0	3	5	7 1/4	0	2	0	3 3/4	0	1	10	15 1/4	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 36, 2d 25 per cent. on French goods, & ſubſ. 1747.
E	0	5	1	12	0	5	5	12	0	4	6	—	0	3	10	8	Old ſubſidy, new ſubſ. 1/3 ſubſ. 2/3 ſubſidy, & ſubſidy 1747.
F	0	2	6	16	0	2	8	16	0	2	3	—	0	1	11	4	

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Cases with Ivory combs, large, garniſhed, the dozen	4	0	0				A
Cases with Ivory combs, middle ſort, garniſhed, the dozen	2	0	0				B
Cases with Ivory combs, ſmall, garniſhed, the dozen	1	6	8				C
Cases with Wooden combs, garniſhed, the dozen	1	0	0				D
Cases for Looking-Glaſſes, gilt of N° 3 and 4. the dozen	0	4	0				E
Cases for Looking-Glaſſes, gilt of N° 5 and 6. the dozen	0	7	0				F
Cases for Looking-Glaſſes, gilt of N° 7 and 8. the dozen	0	10	0				G
Cases for Looking-Glaſſes, gilt of N° 9 and 10. and upwards, the dozen	1	13	4				H
Cases for Looking-Glaſſes, ungilt of N° 3 and 4. the dozen	0	2	0				I
Cases for Looking-Glaſſes, ungilt of N° 5 and 6. the dozen	0	3	6				K
Cases for Looking-Glaſſes, ungilt of N° 7 and 8. the dozen	0	5	0				L
Cases for Looking-Glaſſes, ungilt of N° 9 and 10. the dozen	0	16	8				M
Caskets of Iron, large, the dozen	3	0	0				N
Caskets of Iron, middle ſort, the dozen	2	8	0				O
Caskets of Iron, ſmall, the dozen	1	10	0				P
And beſides, for every hundred weight of Iron, *containing* 112 lb							Q
Caskets of Steel, the dozen	6	0	0				R
Caskets of Steel, *And beſides, for every hundred weight of* Steel, *containing* 112 lb							S
For the circumſtances of their prohibition to be uttered or ſold in Great-Britain, ſee the Index.							
Casks empty, the ton				1	10	0	T
Catlings. *Vide* Harpſtrings *and* Luteſtrings.							
Cattle great, imported from Ireland, apiece, after the rate of	2	10	0				
By the 18 *Car. II. cap.* 7. *(revived by the* 32 *Car. II. cap.* 2.*) the importation of all* Cattle, *either fat or lean, from Ireland, and other parts beyond the ſeas, was deemed a nuſance, and prohibited to be imported, under the penalty of forfeiture. But,*							
By the 32 *Geo. II. cap.* 11. *the free importation of all ſorts of* Cattle *from Ireland was permitted for the ſpace of five years, from the 1ſt day of May,* 1759, *and at any time thereafter before the end of the then next ſeſſion of parliament: and, by the* 5 *Geo. III. cap.* 10. *the ſaid free importation was continued from the end of that ſeſſion of parliament (viz.* 25 *May,* 1765,*) for ſeven years, and from thence to the end of the then next ſeſſion of parliament.*							
Caviare, the hundred weight, containing 112 lb	1	0	0				U
Cauls of linen for women, the dozen	0	8	0				X
Cauls of Silk, the dozen	1	6	8				Y
Cauls of Silk, *And beſides, for every pound weight of* Silk							Z
For the circumſtances of their prohibition to be imported, ſee the Index.							
Chaffing-dishes, Braſs or latten, the pound	0	1	4				A
Chaffing-dishes, Iron, the dozen	0	13	4				B
Chaffing-dishes, Iron, *And beſides, for every hund. wt. of* Iron, *containing* 112 lb							C
For the circumſtances of their prohibition to be imported to be uttered or ſold in Great-Britain, ſee the Index.							
N. B. Caſhew Nuts, *not to be uſed as* Medicinal Drugs, *pay the common duties* ad valorem.							

	DUTIES TO BE																
	Paid on Importation.								Repaid on due Exportation.								The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	15	4	16	0	16	4	16	0	13	6	—	0	11	7	4	
B	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	
C	0	5	1	12	0	5	5	12	0	4	6	—	0	3	10	8	
D	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
E	0	0	9	4 4/5	0	0	9	16 4/5	0	0	8	2	0	0	6	19 1/5	
F	0	1	4	3 2/5	0	1	5	4 2/5	0	1	2	3 1/2	0	1	0	3 2/5	
G	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	
H	0	6	5	—	0	6	10	—	0	5	7	10	0	4	10	—	Old ſubſidy, new ſubſidy, 1/3 ſubſ. 2/3 ſubſidy, & ſubſidy 1747.
I	0	0	4	12 2/5	0	0	4	18 2/5	0	0	4	1	0	0	3	9 3/5	
K	0	0	8	1 7/10	0	0	8	12 1/5	0	0	7	1 3/4	0	0	6	1 4/5	
L	0	0	11	11	0	1	0	6	0	0	10	2 1/2	0	0	8	14	
M	0	3	2	10	0	3	5	—	0	2	9	15	0	2	5	—	
N	0	11	6	12	0	12	3	12	0	10	1	10					
O	0	9	2	17 3/5	0	9	10	1 3/5	0	8	1	4					
P	0	5	9	6	0	6	1	16	0	5	0	15					
Q	0	4	8	5	0	4	8	5	0	4	8	5					Impoſt 1690 N° 24.
R	1	3	1	4	1	4	7	4	1	0	3	—					Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
S	0	5	1	17 1/2	0	5	1	17 1/2	0	5	1	17 1/2					Impoſt 1690 N° 46.
T	0	7	2	3 1/2	0	7	6	13 1/2	0	6	5	12 1/2	0	5	9	1 1/2	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, & ſubſ. 1747.
U	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	*N. B. By 12 Geo. III. cap. 56. § 5. the 5 Geo. III. cap. 10. is further continued until the 29 day of September, 1778, and from thence to the end of the then next ſeſſion of parliament.*
X	0	1	6	9 3/5	0	1	7	13 3/5	0	1	4	4	0	1	1	18 2/5	Old ſubſidy, new ſubſidy, 1/3 ſubſ. 2/3 ſubſidy, & ſubſidy 1747.
Y	0	7	7	12	0	7	11	12	0	7	0	—	0	6	4	8	Old ſ. new ſ. 1/3 ſ., 2/3 ſ. impoſt 1690, N° 43, & ſ. 1747.
Z	0	1	10	10	0	1	10	10	0	1	10	10	0	1	10	10	Impoſt 1692 N° 67.
A	0	0	3	16 3/5	0	0	4	0 3/5	0	0	3	9	0	0	3	1 2/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 13, & ſ. 1747.
B	0	2	6	16	0	2	8	16	0	2	3	—					Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
C	0	4	8	5	0	4	8	5	0	4	8	5					Impoſt 1690 N° 24.

Inwards.

		Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Chains — for dogs — coarse, the dozen		0	3	4	—	—	—	A
Chains — for dogs — *And besides, if* Brass, *the dozen*								B
Chains — for dogs — *And besides, if* Iron, *the hundred weight, containing* 112 lb								C
Chains — for keys or purses, fine — the dozen		0	8	0	—	—	—	D
Chains — for keys or purses, fine — *And besides, if* Brass, *the dozen*								E
Chains — for keys or purses, fine — *And besides, if* Iron, *the hundred weight, containing* 112 lb								F
But for the circumstances of their prohibition to be uttered or sold in Great-Britain, see the Index.								
Chairs — matted, the dozen					2	10	0	G
Chairs — of walnut-tree, the piece		0	10	0	—	—	—	H
Chamlets — half silk, half hair, the yard		0	10	0	—	—	—	I
Chamlets — unwatered, or Mohairs, the yard		0	3	0	—	—	—	K
Chamlets — watered, the yard		0	5	0	—	—	—	L
Chapes, prohibited to be imported, being made in parts beyond the seas, to be sold, bartered, or exchanged, as per Index.								
Checks. *Vide* Barbers aprons.								
Cheese, the hundred weight, containing 112 lb		0	6	8	—	—	—	M
By 32 *Car. II. cap.* 2. § 9. *all* Cheese *was prohibited to be imported from Ireland, under the penalty of forfeiture.*								
But the 13 *Geo. III. cap.* 5. *admits* Cheese *to be imported from any part of Europe free of duty, until the* 1*st day of January,* 1774, *under the regulations of entry prescribed by* 7 *Geo. III. cap.* 12. *for* Tallow, Hogs lard, *and* Grease; *but on non-observance and performance of the said conditions and directions, the duty thereof will then fall to be paid as above computed,* except from France, which must pay more, the French duty, and Impost 1692 N° 36.								
Cherries, the hundred weight, containing 112 lb		1	0	0	—	—	—	N
Chess — boards, the dozen		1	0	0	—	—	—	O
Chess — *men, the groce, containing 12 dozen		0	12	0	—	—	—	P
Chests — of iron — large, the piece		6	13	4	—	—	—	Q
Chests — of iron — middle sort, or small, the piece		5	0	0	—	—	—	R
Chests — of iron — *And besides, for every hundred weight, containing* 112 lb								S
Chests — of Cyprus wood, the nest, containing three chests		8	0	0	—	—	—	T
Chests — of Spruce, or Danske, the nest, containing three chests		1	10	0	—	—	—	U
Chests — *painted, the dozen		2	0	0	—	—	—	X
Chimney-backs — large, the piece		0	13	4	—	—	—	Y
Chimney-backs — small, the piece		0	6	8	—	—	—	Z
N. B. By practice at the water-side, half a hundred weight and downwards, is accounted small, and above, large.								
China pease, the pound		0	3	4	—	—	—	A
China-ware. *Vide* Earthen-ware.								
Chizels for joiners — the dozen		0	4	0	—	—	—	B
Chizels for joiners — *And besides, for every hundred weight of* Iron, *containing* 112 lb								C

* *See the circumstances of their prohibition to be uttered and sold, in the Index.*

	Duties to be																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in America excepted.)				To any Britiſh colony or plantation in America if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	0	7	14	0	0	8	4	0	0	6	15	0	0	5	16	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
B	0	0	1	17 $\frac{1}{2}$	0	0	1	17 $\frac{1}{2}$	0	0	1	17 $\frac{1}{2}$	0	0	1	17 $\frac{1}{2}$	Impoſt 1692 N° 13.
C	0	4	8	5	0	4	8	5	0	4	8	5					Impoſt 1690 N° 24. *in which caſe, none of the ſubſidies are drawn back to America.*
D	0	1	6	9 $\frac{3}{5}$	0	1	7	13 $\frac{3}{5}$	0	1	4	4	0	1	1	18 $\frac{2}{5}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
E	0	0	4	10	0	0	4	10	0	0	4	10	0	0	4	10	Impoſt 1692 N° 13.
F	0	4	8	5	0	4	8	5	0	4	8	5					Impoſt 1690 N° 24. *in which caſe, none of the ſubſidies are drawn back to America.*
G	0	11	11	12 $\frac{1}{2}$	0	12	7	2 $\frac{1}{2}$	0	10	9	7 $\frac{1}{2}$	0	9	7	2 $\frac{1}{2}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 77, & ſubſ. 1747.
H	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
I	0	2	10	7	0	2	11	17	0	2	7	10	0	2	4	13	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 43, & ſubſidy 1747.
K	0	0	6	18 $\frac{3}{5}$	0	0	7	7 $\frac{3}{5}$	0	0	6	1 $\frac{1}{2}$	0	0	5	4 $\frac{2}{5}$	
L	0	0	11	11	0	1	0	6	0	0	10	2 $\frac{1}{2}$	0	0	8	14	
M	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
N	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
O	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
P	0	2	3	14 $\frac{2}{5}$	0	2	5	10 $\frac{2}{5}$	0	2	0	6	0	1	8	17 $\frac{3}{5}$	
Q	1	5	8	——	1	7	4	——	1	2	6	——	——	——	——	——	
R	0	19	3	——	1	0	6	——	0	16	10	10	——	——	——	——	
S	0	4	8	5	0	4	8	5	0	4	8	5	——	——	——	——	Impoſt 1690 N° 24.
T	1	10	9	12	1	12	9	12	1	7	0	——	1	3	2	8	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
U	0	5	9	6	0	6	1	16	0	5	0	15	0	4	4	4	
X	0	7	8	8	0	8	2	8	0	6	9	——	0	5	9	12	
Y	0	4	9	1	0	4	11	1	0	4	5	5	——	——	——	——	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 7, & ſubſ. 1747.
Z	0	2	4	10 $\frac{1}{2}$	0	2	5	10 $\frac{1}{2}$	0	2	2	12 $\frac{1}{2}$	——	——	——	——	
A	0	0	7	14	0	0	8	4	0	0	6	15	0	0	5	16	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
B	0	0	9	4 $\frac{4}{5}$	0	0	9	16 $\frac{4}{5}$	0	0	8	2	——	——	——	——	
C	0	4	8	5	0	4	8	5	0	4	8	5	——	——	——	——	Impoſt 1690 N° 24.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Chocolate ready made is, by 10 *Geo. I. cap.* 10. § 2. *prohibited to be imported under the penalty of forfeiture.*							
CINNAMON. *Vide in* Grocery.							
CISTERNS of LATTEN, the pound	0	1	4	—	—	—	A
CITRON WATERS. *Vide* Spirits.							
CITTERNS, the dozen (*Lat.* Cithara)	3	0	0	—	—	—	B
CLAPHOLT, or CLAPBOARD, the ſmall hundred, containing 120	0	15	0	*	—	—	C
CLAPHOLT, or CLAPBOARD, of — *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
CLAPHOLT, or CLAPBOARD, of — *and directly from any part of* America. *See the note* * *after* Great Balks.							
CLAPHOLT, or CLAPBOARD, from — *any part of* Europe (*except* Ireland *and* France)	—	—	—	—	—	—	D
CLAPHOLT, or CLAPBOARD, from — Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*	—	—	—	—	—	—	E
CLAPHOLT, or CLAPBOARD, from — *any part of* Aſia *within the limits of ſuch charters. See the N. B after* Small Balks.							
CLAPHOLT, or CLAPBOARD, of — France, *either directly from thence, or from any other parts*	—	—	—	—	—	—	F
CLAPHOLT, or CLAPBOARD, of — *any French colony or plantation*	—	—	—	—	—	—	G
CLAPHOLT, or CLAPBOARD. *For the circumſtances of reſtriction on importation, and of their paying aliens duty when in ſhips liable thereto, ſee the note after* Balks.							
CLARICORDS, the pair	0	13	4	—	—	—	H
CLOAKS of FELT, the piece	2	0	0	—	—	—	I
CLOTHS, all manner of WOOLLEN CLOTHS imported, per yard	8	10	0	—	—	—	K
For the circumſtances of their prohibition to be uttered or ſold in Great-Britain, ſee the Index.							
CLOTH RASHES. *Vide* Raſhes.							
CLOVES. *Vide in* Grocery.							
COALS of Scotland, the ton	0	6	8				
But by act of Union 5 & 6 *Ann. cap.* 8. *ſubject to the coaſt duties only.*							
Coals imported — For every 20 *s. of their true value upon oath*	—	—	—	—	—	—	L
Coals imported — And beſides, for every — Ton, containing 20 *hundred weight, at* 112 lb *each*	—	—	—	—	—	—	M
OR,							
Coals imported — And beſides, for every — Chalder, containing 36 *buſhels, Wincheſter meaſure*	—	—	—	—	—	—	N
COCHINEAL, *for dyers uſe, as by* 3 *and* 4 *of Ann. cap.* 4. — vocat. SILVESTER, or CAMPECHIA COCHINEAL, the pound	0	1	8				
COCHINEAL, *for dyers uſe, as by* 3 *and* 4 *of Ann. cap.* 4. — of all ſorts of COCHINEAL, except Silveſter and Campechia cochineal, the pound	0	6	8				
COCHINEAL, *for dyers uſe, as by* 3 *and* 4 *of Ann. cap.* 4. — *But by* 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered, and landed,* free.							
But on failure thereof, then to pay — Silveſter, *or* Campechia	—	—	—	—	—	—	O
But on failure thereof, then to pay — *All other ſorts*	—	—	—	—	—	—	P
For further regulations ſee the Index.							
COCKS for LAVERS. *Vide* Braſs.							
COCKS or BELLOWS. *Vide* Whiſtles.							

	l.	*s.*	*d.*
COCOA-NUTS, *not being rated by the act of* 12 *Car. II. were, by* 10 *Geo. I. cap.* 10. § 48. *rated by the hundred weight, containing* 112 *pounds, at*	2	10	0

	DUTIES TO BE Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	0	0	3	16 3/5	0	0	4	0 3/5	0	0	3	9	0	0	3	1 2/5	Old subsidy, new subsidy, 1/3 subsidy, 2/3 subsidy, impost 1692 N° 13, & subsidy 1747.
B	0	11	6	12	0	12	3	12	0	10	1	10	0	8	8	8	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
C																	* *N. B. The Ring, containing two small hundred*, is double this rate, duty, and drawback, *and the great hundred, cont. 24 small hund.* is 24 times their amount, under each respective circumstance here noted.
D	0	4	3	10 1/2	0	4	5	15 1/2	0	3	11	5	0	3	6	19 1/2	Old subs. new s. 1/3 s. 2/3 s. impost 1690 N° 49, & subs. 1747.
E	0	2	10	13	0	3	0	18	0	2	6	7 1/2	0	2	2	2	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
F	0	10	1	16 3/4	0	10	4	1 3/4	0	6	0	11 1/4	0	5	8	5 3/4	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 36 s. 1747, & French duty.
G	0	6	4	16 3/4	0	6	7	1 3/4	0	6	0	11 1/4	0	6	0	11 1/4	The same branches except the last.
H	0	2	6	16	0	2	8	16	0	2	3	—	0	1	11	4	Old subsidy, new subs. 1/3 subs. 2/3 subsidy, & subsidy 1747.
I	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	
K	1	12	8	14	1	14	10	4	1	8	8	5	1	4	7	16	
L	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 77, & subs. 1747.
M	0	4	10	10	0	4	10	10	0	4	10	10	0	4	10	10	Duty on coals imported, & additional duty on coals imported.
N	0	7	3	15	0	7	3	15	0	7	3	15	0	7	3	15	*N. B. For the London church duty on Coals imported into that port, see Branch* N° 30, *page* 86.
O	0	0	1	19	0	0	2	4	0	0	1	9 1/2	0	0	1	—	Old subsidy, and subsidy 1747.
P	0	0	7	16	0	0	8	16	0	0	5	18	0	0	4	—	

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
On which ſaid rate, the duties payable are as follow.							
Of any French colony or plantation							A
Of any Britiſh colony or plantation in America							B
Of any other place							C
***But by** 6 Geo. III. cap. 52. § 22. in order to encourage the growth of* Cocoa-nuts *in the Britiſh dominions in America, their importation into, and exportation from Great-Britain, they are allowed to be imported* from thence *for re-exportation, on paying down half the Old Subſidy, and being warehouſed; which duty, on ſuch as are of the growth of any Britiſh colony or plantation in America, is (on their re-exportation as merchandize) allowed, by the 7 Geo. III. cap. 46. § 6. to be wholly drawn back. Therefore the duties and drawbacks are as follow.*							
Cocoa-nuts *Britiſh, the hund. wt. from any of the Britiſh dominions in America*							D
Cocoa-nuts *foreign, the hundred weight, from any ſuch Britiſh dominions*							E
Cocoa-nuts *lawfully imported from Dominica, by 6 Geo. III. cap. 49. § 19.*							F
Cocoa-nuts *if of the growth of that iſland, by 7 Geo. III. cap. 46. § 6.*							G
But,							
If taken out of the warehouſe in Great-Britain for home-conſumption, then to pay more,							
From any French colony or plantation							H
From Dominica, and imported under certificate, by 13 Geo. III. cap. 73.							I
From any other place							K
From Dominica without the certificate directed by 13 Geo. III. cap. 73.							L
See the note after Coffee.							
Cocoa-paſte, *prohibited to be imported, under the penalty of forfeiture, and double the value, as per Index.*							
Coffee, *not being rated by the act of 12 Car. II. was, by the 10 Geo. I. cap. 10. § 48. rated by the hundred wt. containing 112 lb, at*	7	0	0				
On which ſaid rate, the duties payable are as follow.							
Of any French colony or plantation							M
Of any other place							N
***But by** 6 Geo. III. cap. 52. § 22. in order to encourage the growth of* Coffee, *in the Britiſh dominions in America, its importation into, and exportation from Great-Britain, it is allowed to be imported* from thence *for re-exportation, on paying down half the Old Subſidy, and being warehouſed; which duty, on ſuch as is of the growth of any Britiſh colony or plantation in America, is (on its re-exportation as merchandize) allowed, by 7 Geo. III. cap. 46. § 6. to be wholly drawn back. Therefore,*							
Coffee ** of the growth or produce of any Britiſh colony or plantation in America, imported directly from thence*							O
Coffee *foreign, which ſhall have been warehouſed upon the continent of America, and imported directly from thence, in the manner required by 6 Geo. III. cap. 52. § 22. or any other act in force*							P
But,							
If taken out of the warehouſe in Great-Britain, for home-conſumption, then to pay more							Q

* *If imported in the huſk, one-ſeventh part upon every 100 pounds weight is, by 13 Geo. III. cap. 73. § 3. to be allowed.*

	DUTIES TO BE																
	Paid on Importation.								Repaid on due Exportation.								The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	1	1	4	2 ½	1	1	11	12 ½	1	0	1	17 ½	1	0	1	17 ½	Old ſubſidy, new ſubſidy, ⅓ ſubſidy, ⅔ ſubſidy, impoſt 1692 N° 36, & ſubſidy 1747.
B	0	11	11	12 ½	0	12	7	2 ½	0	11	11	12 ½	0	11	11	12 ½	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1692 N° 77, & ſubſ. 1747.
C	0	11	11	12 ½	0	12	7	2 ½	0	10	9	7 ½	0	10	9	7 ½	
D	0	1	2	5	0	1	2	5	0	1	2	5	0	1	2	5	One half of the old ſubſidy.
E	0	1	2	5	0	1	2	5									
F	0	1	2	5	0	1	2	5									
G	0	1	2	5	0	1	2	5	0	1	2	5	0	1	2	5	
H	1	0	1	17 ½	1	0	9	7 ½									One half of old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1692 N° 36, & ſ. 1747.
I	0	10	9	7 ½	0	11	4	17 ½									One half of old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1692 N° 77, & ſ. 1747.
K	0	10	9	7 ½	0	11	4	17 ½									One half of old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1692 N° 77, & ſ. 1747.
L	1	0	1	17 ½	1	0	9	7 ½									One half of old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1692 N° 36, & ſ. 1747.
M	2	19	9	3	3	1	6	3	2	16	5	5	2	16	5	5	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 36, & ſubſ. 1747.
N	1	13	6	3	1	15	3	3	1	10	2	5	1	10	2	5	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
O	0	3	3	18	0	3	3	18	0	3	3	18	0	3	3	18	One half of the old ſubſidy.
P	0	3	3	18	0	3	3	18									
Q	1	10	2	5	1	11	11	5									One half of old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1692 N° 77, & ſ. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
And,							
By 6 Geo. III. cap. 49. § 19. Coffee *lawfully imported from the iſland of Dominica, is allowed to be warehouſed on importation, on paying down half of the Old Subſidy*							A
Which, by the 7 Geo. III. cap. 46. § 6. is drawn back on ſuch Coffee *as is of the growth of any Britiſh colony or plantation in America*							B
But,							
If taken out of the warehouſe in Great-Britain for home-conſumption, then to pay more,							
If originally imported from Dominica under the certificate directed by the 13 Geo. III. cap. 73.							C
If imported from thence without ſuch certificate							D
N. B. By the aforementioned act of 10 Geo. I. cap. 10. it is directed, that all Coffee, *and* Cocoa Nuts, *imported from foreign parts, ſhall, upon the entry thereof at the Cuſtom-houſe, and paying or ſecuring the ſeveral ſubſidies and additional impoſts due thereon, be forthwith put into proper warehouſes provided by the importers, and approved of by the Commiſſioners of the Cuſtoms; from whence, on ſufficient ſecurity given, they may be delivered for exportation.*							
But on delivery, in order to be conſumed in Great-Britain, they are ſubject to the following inland duties.							
Coffee — *of the growth and product of any of the Britiſh plantations in America, as by the 5 Geo. II. cap. 24. the pound weight averdupois*							E
Coffee — *of all other places, the like pound, as by 10 Geo. I. cap. 10. and 5 Geo. III. cap. 45.*							F
Cocoa, *when made into* Chocolate, *ſuch* Chocolate *pays, as by 10 Geo. I. cap. 10. and 32 Geo. II. cap. 10. for every ſuch pound made or ſold in Great-Britain*							G
By 4 Geo. III. cap. 15. § 27. theſe articles are directed to be imported from the Britiſh colonies in America, under the like penalties and ſecurities as the goods enumerated in the act of 12 Car. II. cap. 18. and 25 of Car. II. cap. 7.							
For further particulars, ſee Branch N° 1. *Inland duty on* Coffee, Tea, *and* Chocolate; *and alſo* Coffee *and* Cocoa *in the Index.*							
Coffers — covered with gilt leather, the dozen	2	0	0				H
Coffers — covered with velvet, the dozen	4	0	0				I
Coffers — painted, the neſt, containing three coffers	0	16	0				K
Coffers — *For the circumſtances of their prohibition (as* Painted wares) *to be uttered or ſold in Great-Britain, ſee the Index.*							
Coffers — plain, the neſt, containing three coffers	0	13	4				L
Coffers — with iron bars, the neſt, containing three coffers	1	12	0				M
Coffers — with iron bars, *And beſides, for every hundred weight of* Iron, *containing* 112 lb							N
Coin. *Vide* Bullion *and* Copper.							
Coker-nuts for cane heads, or cups, the thouſand				0	10	0	O
Combs — of bone, the pound	0	4	0				P
Combs — of box, the groce, containing 12 dozen	0	10	0				Q
Combs — *And beſides, if of France*							R
Combs — of horn for barbers, the dozen	0	2	0				S
Combs — vocat. Horſe combs, the dozen	0	4	0				T

	Duties to be Paid on Importation. By Britiſh. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in America excepted.) l.	s.	d.	20ths	To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies. l.	s.	d.	20ths	The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
A	0	3	3	18	0	3	3	18									One half of the old ſubſidy.
B									0	3	3	18	0	3	3	18	
C	1	10	2	5	1	11	11	5									One half of old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 77, & ſ. 1747.
D	2	16	5	5	2	18	2	5									One half of old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, & ſ. 1747.
E	0	1	6		0	1	6										Inland duty on coffee, tea, and chocolate.
F	0	2	6		0	2	6										
G	0	2	3		0	2	3										
H	0	7	8	8	0	8	2	8	0	6	9		0	5	9	12	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
I	0	15	4	16	0	16	4	16	0	13	6		0	11	7	4	
K	0	3	0	19 $\frac{1}{5}$	0	3	3	7 $\frac{1}{5}$	0	2	8	8	0	2	3	16 $\frac{4}{5}$	
L	0	2	6	16	0	2	8	16	0	2	3		0	1	11	4	
M	0	6	1	18 $\frac{2}{5}$	0	6	6	14 $\frac{2}{5}$	0	5	4	16					
N	0	4	8	5	0	4	8	5	0	4	8	5					Impoſt 1690 N° 24.
O	0	2	4	14 $\frac{1}{2}$	0	2	6	4 $\frac{1}{2}$	0	2	1	17 $\frac{1}{2}$	0	1	11	0 $\frac{1}{2}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
P	0	0	9	4 $\frac{4}{5}$	0	0	9	16 $\frac{4}{5}$	0	0	8	2	0	0	6	19 $\frac{1}{5}$	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
Q	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	
R	0	4	10	2 $\frac{1}{2}$	0	4	10	2 $\frac{1}{2}$	0	2	4	2 $\frac{1}{2}$	0	2	4	2 $\frac{1}{2}$	Impoſt 1692 N° 36, & French duty.
S	0	0	4	12 $\frac{2}{5}$	0	0	4	18 $\frac{2}{5}$	0	0	4	1	0	0	3	9 $\frac{3}{5}$	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
T	0	0	9	4 $\frac{4}{5}$	0	0	9	16 $\frac{4}{5}$	0	0	8	2	0	0	6	19 $\frac{1}{5}$	

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Combs — of ivory, the pound	0	10	0				A
And beſides, if of France							B
vocat. Light-wood combs, the groce, containing 12 dozen	0	6	8				C
for wool, the pair, old or new	0	5	0				D
For the circumſtances of their prohibition to be uttered or ſold in Great-Britain, ſee the Index.							
Comashes out of Turkey, the piece	4	0	0				E
Comfits, the pound	0	2	0				F
Compasses — of braſs, the dozen	0	4	0				G
of iron for carpenters — the dozen	0	2	0				H
And beſides, for every hundred wt. of Iron, *containing* 112 lb							I
for ſhips, the dozen	0	7	0				K
Copper — Chains — the chain	0	2	0				L
And beſides, for every hundred weight, containing 112 lb							M
For the circumſtances of the prohibition of Rings *of* Copper *to be uttered or ſold in Great-Britain, ſee the Index.*							
Ore, the hundred weight, containing 112 lb				0	2	6	N
Purles, or plate — the mark	0	6	8				O
And beſides, for every hund. weight, containing 112 lb							P
Unwrought bricks or plates, round or ſquare, or Roſe copper, the hundred weight, containing 112 lb	0	10	0				Q
And beſides, if called roſe, bricks, copper coin; and all caſt copper, the hundred weight, containing 112 lb							R
* *Plates, the hundred weight, containing* 112 lb							S
† Part wrought as Bars, Rods, or Ingots, hammered or raiſed, the hundred weight, containing 112 lb				6	0	0	T
But if of and from India or China, the hundred weight							U
Of all ſorts, fully wrought, not particularly rated in the Book of Rates, the hundred weight, containing 112 lb				9	6	8	V
But if of and from India or China, the hundred weight							W
But Copper bars *are not to be allowed a drawback, unleſs imported from the Eaſt-Indies, or the coaſt of Barbary, and exported by any of his Majeſty's ſubjects, as per Index.*							
Copperas, *for dyers uſe, as by 3 and 4 Q. Ann. cap. 4.* — Green, the hundred wt. containing 112 lb	0	15	0				X
White or Blue. *Vide in* Drugs.							
Coral. *Vide in* Drugs.							
Cordage, or Ropes tarred, or untarred, the hundred weight, containing 112 lb	0	13	4				Y
Cordial waters. *Vide* Spirits.							
Cork — for ſhoemakers, the dozen pieces	0	4	0				Z
of all other ſorts, the hundred weight, containing 112 lb	0	16	8				A
And beſides, if of France							B

* *Copper Plates engraven are practically charged with the ſubſidies* ad valorem.

† *Round flat Copper Bottoms raiſed, pay duty as part wrought; if not raiſed, as Plates unwrought.*

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old ſubſidy, new ſubſidy, 1/3 ſubſidy, 2/3 ſubſ. & ſubſidy 1747.
B	0	4	10	2 ½	0	4	10	2 ½	0	2	4	2 ½	0	2	4	2 ½	Impoſt 1692 N° 36, & French duty.
C	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	
D	0	0	11	11	0	1	0	6	0	0	10	2 ½	0	0	8	14	Old ſubſidy, new ſubſ. 1/3 ſubſ. 2/3 ſubſidy, & ſubſidy 1747.
E	0	15	4	16	0	16	4	16	0	13	6	—	0	11	7	4	
F	0	0	4	12 2/5	0	0	4	18 2/5	0	0	4	1	0	0	3	9 3/5	
G	0	0	11	9 4/5	0	1	0	1 4/5	0	0	10	7	0	0	9	4 4/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 13, & ſ. 1747.
H	0	0	4	12 2/5	0	0	4	18 2/5	0	0	4	1	—	—	—	—	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
I	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impoſt 1690 N° 24.
K	0	1	5	6 ½	0	1	6	9	0	1	3	3 ¾	0	1	1	1	Old ſubſ. new ſubſ. 1/3 ſ. 2/3 ſ. & ſubſidy 1747.
L	0	0	4	12 2/5	0	0	4	18 2/5	0	0	4	1	0	0	3	9 3/5	
M	0	16	4	17 ½	0	16	4	17 ½	0	16	4	17 ½	0	16	4	17 ½	Impoſt 1692 N° 24.
N	0	0	7	3 5/8	0	0	7	11 ⅛	0	0	6	9 ⅜	0	0	5	15 ⅜	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſubſ. 1747.
O	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
P	0	16	4	17 ½	0	16	4	17 ½	0	16	4	17 ½	0	16	4	17 ½	Impoſt 1692 N° 24.
Q	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
R	0	7	0	7 ½	0	7	0	7 ½	0	7	0	7 ½	0	7	0	7 ½	Impoſt 1692 N° 22.
S	0	11	8	12 ½	0	11	8	12 ½	0	11	8	12 ½	0	11	8	12 ½	Impoſt 1692 N° 23.
T	1	14	9	16 ½	1	16	3	16 ½	1	11	11	12 ½	1	9	1	8 ½	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 23, & ſubſ. 1747.
U	2	11	7	4	2	13	1	4	2	8	9	—	2	5	10	16	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 29, ſ. 1747, & ſ. 1759.
V	2	12	4	1 ½	2	14	8	1 ½	2	7	10	17 ½	2	3	5	13 ½	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 24, & ſ. 1747.
W	4	0	3	4	4	2	7	4	3	15	10	—	3	11	4	16	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 29, ſ. 1747, & ſ. 1759.
X	0	1	5	11	0	1	7	16	0	1	1	5 ½	0	0	9	—	Old ſubſidy, & ſubſidy 1747.
Y	0	7	3	1	0	7	5	1	—	—	—	—	—	—	—	—	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 8, & ſubſidy 1747.
Z	0	0	9	4 4/5	0	0	9	16 4/5	0	0	8	2	0	0	6	19 1/5	Old ſubſ. new ſubſ. 1/3 ſ. 2/3 ſubſidy, & ſubſidy 1747.
A	0	3	2	10	0	3	5	—	0	2	9	15	0	2	5	—	
B	0	8	0	17 ½	0	8	0	17 ½	0	3	10	17 ½	0	3	10	17 ½	Impoſt 1692 N° 36, & French duty.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Corks ready made, the groce, containing 12 dozen				0	1	8	A
But if of France							B
Cork-tacks of iron the thouſand	0	6	8				C
And beſides, for every hundred weight, containing 112 lb							D
Cork-tacks of ſteel the thouſand	1	13	4				E
And beſides, for every hund. wt. containing 112 lb							F
Corn and Grain, vocat. **Barley and Malt** not exceeding the price of 3s. 6d. the buſhel, or 28s. per quarter at the place of importation, by the buſhel 3s. 4d. which is by the quarter, containing 8 buſhels	1	6	8				
when it ſhall exceed that rate by the quarter	0	5	0				
And, *Old ſub.* *By the 22 Car. II. cap. 13. when not exceeding 32s. per quarter, the ſum to be paid for Cuſtoms, inſtead of Poundage, on the rates abovementioned, is per quarter, containing 8 buſhels, and each buſhel 8 gallons* l. s. d. 0 16 0							
But, *By 13 Geo. III. cap. 43. whenever the price of middling Britiſh* Barley *ſhall appear to be* at, or above, 24s. per quarter, *at the place of importation, according to the methods directed for aſcertaining the prices of Corn and Grain imported, then the duty on the above rates ceaſes, and in lieu thereof, a duty of* two pence *per quarter is laid on; ſo that the net duties payable thereon, under the following circumſtances, will be thus;*							
Not exceeding the price of 28s. per quarter, and yet under 24s. the quarter							G
Feigned rate. *At, or above, 24s. the quarter* £ 0 0 10 $\frac{7}{20}$ $\frac{61}{77}$							H
N. B. Malt *is under an annual prohibition, by the Malt Act of every ſeſſion of parliament.*							
Barley hulled. *See in* Drugs.							
Beer or Bigg *By 13 Geo. III. cap. 43. whenever the price of middling Britiſh* Beer, *or* Big, *ſhall appear to be* at, or above, 24s. per quarter, *at the place of importation, according to the methods directed for aſcertaining the prices of Corn and Grain imported, then is the duty, per quarter,* two pence, *which will be proportioned to the ſeveral branches by the following feigned rate* £ 0 0 10 $\frac{7}{20}$ $\frac{61}{77}$							I
Beans not exceeding the price of 3s 6d. the buſhel, or 28s. per quarter at the place of importation, by the buſhel 3s. 4d. which is by the quarter, containing 8 buſhels	1	6	8				
when it ſhall exceed that rate by the quarter	0	5	0				
And, *Old ſub.* *By the 22 Car. II. cap. 13. when not exceeding 40s. per quarter, the ſum to be paid for Cuſtoms inſtead of Poundage, on the rates abovementioned, is per quarter, containing 8 buſhels, as beforementioned* l. s. d. 0 16 0							

	Duties to be												The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	Paid on Importation.								Repaid on due Exportation.				
	By British.				By Strangers.				To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	0	4	15 ¾	0	0	5	0 ¾	0	0	4	6 ¼	0	0	3	16 ¾	Old subsidy, new subsidy, ⅓ subsidy, ⅔ subsidy, impost 1692 N° 77, & subsidy 1747.
B	0	1	1	10 ¾	0	1	1	15 ¾	0	0	8	1 ¼	0	0	7	11 ¾	Old s. new s. ⅓ s. ⅔ s. imp. 1692 N° 36, s. 1747, & French duty.
C	0	1	3	8	0	1	4	8	0	1	1	10					Old s. new s. ⅓ s. ⅔ s. & s. 1747.
D	0	4	8	5	0	4	8	5	0	4	8	5					Impost 1690 N° 24.
E	0	6	5	—	0	6	10	—	0	5	7	10					Old s. new s. ⅓ s. ⅔ s. & s. 1747.
F	0	5	1	17 ½	0	5	1	17 ½	0	5	1	17 ½					Impost 1690 N° 46.
G	0	19	10	8	0	19	10	8	0	11	10	8	0	3	10	8	Old s. new s. ⅓ s. ⅔ s. & s. 1747.
H	0	0	2	—	0	0	2	—	0	0	2	—	0	0	2	—	The same branches. *N. B. This duty of two pence is all drawn back, if the exportation is made within six calendar months of the importation to any place to which drawback is allowed upon the exportation of foreign goods.* 13 *Geo. III. cap.* 43. § 13. *See the N. B. after* Buck-wheat.
I	0	0	2	—	0	0	2	—	0	0	2	—	0	0	2	—	Old s. new s. ⅓ s. ⅔ s. & s. 1747. *All which are drawn back, as before noted under* Barley.

Inwards.	Rates. By 12 Car. II. cap. 4.			By 11 Geo. I. cap. 7.		
	l.	s.	d.	l.	s.	d.
CORN and GRAIN, vocat.						
BEANS						
But,						
By 13 *Geo. III. cap.* 43. *whenever the price of middling Britiſh* Beans *ſhall appear to be* at, or above, 32 *s.* per quarter, *at the place of importation, according to the methods directed for aſcertaining the prices of Corn and Grain imported, then the duty on the above rates ceaſes, and in lieu thereof, a duty of* three pence *a quarter is laid on, ſo that the net duties payable thereon, under the following circumſtances, will be thus:*						
Not exceeding the price of 28 *s. per quarter, the quarter* — A						
Exceeding 28 *s. per quarter, and yet under* 32 *s. the quarter* — B						
Feigned rate:						
At, or above, 32 *s. per quarter, the quarter* — £ 0 1 3 $\frac{11}{20}$ $\frac{53}{77}$ — C						
the quarter, containing 8 buſhels	0	4	0			
OATS						
And, — *Old ſub.* l. s. d.						
By the 22 *Car. II. cap.* 13. *when not exceeding* 16 *s. per quarter, the ſum to be paid for Cuſtoms inſtead of Poundage, on the rate abovementioned, is per quarter, containing* 8 *buſhels, as beforementioned* — 0 5 4						
But,						
By 13 *Geo. III. cap.* 43. *whenever the price of middling Britiſh* Oats *ſhall appear to be* at, or above, 16s. per quarter, *at the place of importation, according to the methods directed for aſcertaining the prices of Corn and Grain imported, then the duty on the above rate ceaſes, and in lieu thereof, a duty of* two pence *a quarter is laid on; ſo that the net duties payable thereon, under the following circumſtances, will be thus;*						
Under 16 *s. the quarter* — D						
Feigned rate.						
At, or above, 16 *s. the quarter* — £ 0 0 10 $\frac{7}{20}$ $\frac{61}{77}$ — E						
OAT-MEAL						
Has practically been charged, under the denomination of Ground Oats, *with the ſame duties as* Oats *imported; therefore ſee the duties as above.*						
But no Oat-meal *can be imported from* Ireland, or any other part beyond the ſea, *into any port or place in* Scotland, *when the price of* Oat-meal, *aſcertained in the manner directed by the* 13 *Geo. III. cap.* 43. *does not exceed* 16 *s. per boll, weighing* 8 *ſtone Troys, under the penalty of forfeiture, together with the ſhip, her tackle, apparel, and furniture.*						
PEASE						
the quarter, containing 8 buſhels	0	4	0			
And, — *Old ſub.* l. s. d.						
By the 22 *Car. II. cap.* 13. *when not exceeding* 40 *s. per quarter, the ſum to be paid for Cuſtoms inſtead of Poundage, on the rate abovementioned, is per quarter, containing* 8 *buſhels, as beforementioned* — 0 16 0						
But,						
By 13 *Geo. III. cap.* 43. *whenever the price of middling Britiſh*						

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.						Repaid on due Exportation.						
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	19	10	8	0	19	10	8	0	11	10	8	0	3	10	8	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
B	0	16	8	14	0	16	8	14	0	8	8	14	0	0	8	14	
C	0	0	3	——	0	0	3	——	0	0	3	——	0	0	3	——	The ſame branches. *Which duty of three pence is drawn back, as before noted under* Barley.
D	0	5	10	19 $\frac{1}{5}$	0	5	10	19 $\frac{1}{5}$	0	3	2	19 $\frac{1}{5}$	0	0	6	19 $\frac{1}{5}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
E	0	0	2	——	0	0	2	——	0	0	2	——	0	0	2	——	The ſame branches. *Which duty of two pence is drawn back, as before noted under* Barley.

Inwards.

		Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Corn and Grain, vocat. Pease	Pease *ſhall appear to be* at, or above 32s. per quarter, *at the place of importation, according to the methods directed for aſcertaining the prices of Corn and Grain imported, then the duty on the above rate ceaſes, and in lieu thereof, a duty of* three pence *a quarter is laid on; ſo that the net duties payable thereon, under the following circumſtances, will be thus:*							
	Not exceeding the price of 40s. the quarter, but under 32s. the quarter							A
	Feigned rate.							
	At, or above, 32s. the quarter £ 0 1 3 $\frac{11}{20}$ $\frac{53}{77}$							B
	Callivancies, Tares, and Pulse of all ſorts *By 13 Geo. III. cap. 1, and 2. duty-free to 1ſt January, 1774, from all parts of Europe, Africa, and his Majeſty's colonies in America.*							
	not exceeding the price of 4s. 6d. the buſhel, or 36s. per quarter at the place of importation, by the buſhel 3s. 4d. which is by the quarter, containing 8 buſhels	1	6	8				
	when it ſhall exceed that rate by the quarter	0	5	0				
	And,							
	By the 22 Car. II. cap. 13. when not exceeding 40s. per quarter, the ſum to be paid for Cuſtoms inſtead of Poundage, on the rates abovementioned, is per quarter, containing 8 buſhels, and each buſhel 8 gallons — *Old ſub.* l. s. d. 0 16 0							
	But,							
Rye	*By 13 Geo. III. cap. 43. whenever the price of middling Britiſh* Rye *ſhall appear to be* at, or above, 32s. per quarter, *at the place of importation, according to the methods directed for aſcertaining the prices of Corn and Grain imported, then the duty on the above rates ceaſes, and in lieu thereof, a duty of* three pence *a quarter is laid on; ſo that the net duties payable thereon, under the following circumſtances, will be thus;*							
	Not exceeding the price of 40s. the quarter, but under 32s. the quarter							C
	Feigned rate.							
	At, or above, 32s. the quarter £ 0 1 3 $\frac{11}{20}$ $\frac{53}{77}$							D
Wheat	not exceeding the price of 5s. 6d. the buſhel, or 44s. per quarter at the place of importation, by the buſhel 5s. which is by the quarter, containing 8 buſhels	2	0	0				
	when it ſhall exceed that rate by the quarter	0	6	8				
	And,							
	By the 22 Car. II. cap. 13. inſtead of Poundage on the rates abovementioned, the ſums to be paid for Cuſtoms are regulated thus;							
	Old ſub.							
	Not exceeding 53s. 4d. per quarter, the quarter £ 0 16 0							
	Exceeding 53s 4d. and not above 4l. the quarter 0 8 0							
	But,							
	By 13 Geo. III. cap. 43. whenever the price of middling Britiſh Wheat *ſhall appear to be* at, or above, 48s. per quarter, *at the place of importation, according to the methods directed for aſcer-*							

	Duties to be												The several branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in America excepted.)				To any Britiſh colony or plantation in America if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
A	0	16	6	19 1/5	0	16	6	19 1/5	0	8	6	19 1/5	0	0	6	19 1/5
B	0	0	3	——	0	0	3	——	0	0	3	——	0	0	3	——
C	0	19	10	8	0	19	10	8	0	11	10	8	0	3	10	8
D	0	0	3	——	0	0	3	——	0	0	3	——	0	0	3	——

A — { Old ſubſidy, new ſubſ. 1/3 ſubſ. 2/3 ſubſidy, & ſubſidy 1747. } Same branches. *Which duty of three pence is drawn back, as before noted under* Barley.

B — Same branches. *Which duty of three pence is drawn back, as before noted under* Barley.

C — { Old ſubſidy, new ſubſ. 1/3 ſubſ. 2/3 ſubſ. & ſubſ. 1747. } Same branches. *Which duty of three pence is drawn back, as before noted under* Barley.

D — Same branches. *Which duty of three pence is drawn back, as before noted under* Barley.

Inwards.	Rates. By 12 Car. II. cap. 4. l. s. d.	Rates. By 11 Geo. I. cap. 7. l. s. d.	
CORN and GRAIN, vocat. — WHEAT — *taining the prices of Corn and Grain imported, then the duty on the above rates ceaſes, and in lieu thereof, a duty of* ſix pence *a quarter is laid on; ſo that the net duties payable thereon, under the following circumſtances, will be thus;*			
Not exceeding the price of 44 *s. per quarter, the quarter* ——			A
Exceeding 44 *s. and yet under* 48 *s. the quarter* ——			B
Feigned rate. *At, or above,* 48 *s. the quarter* —— £ 0 2 7 $\frac{3}{20}$ $\frac{29}{77}$			C
N. B. By the determination of the Court of Exchequer in England, in the caſe of the Attorney-General, *verſus Santen,* 26 *and* 27 *Car. II.* Meal *of* Wheat *imported, was adjudged to pay the ſame duties as* Wheat *imported.*			
But,			
WHEAT FLOUR — *By* 13 *Geo. III. cap.* 43. *whenever the price of middling Britiſh* Wheat *ſhall appear to be* at, or above 48 s. per quarter, *at the place of importation, according to the methods directed for aſcertaining the prices of Corn and Grain imported, then the duties on* Wheat flour *are to ceaſe, and in lieu thereof, a duty of* two pence *per hundred weight is laid on; ſo that the net duties payable thereon, under the following circumſtances, will be thus; when* Wheat *is*			
Not exceeding 44 *s. per quarter, the quarter* —— / *Exceeding* 44 *s. and yet under* 48 *s. the quarter* ——			D
Feigned rate. *l. s. d.* *At, or above,* 48 *s. per quarter, then* per hundred weight ——	0 0 10 $\frac{7}{20}$ $\frac{61}{77}$		E
N. B. For the method of aſcertaining the aforeſaid prices of Corn and Grain in South-Britain, *according to which the duties are to be paid, ſee* Corn *in the Index; and in* North-Britain, *ſee* Victual *in the Index.*			
But by 12 *Car. II. cap.* 18. § 8. Corn *or* Grain *may not be imported in any ſhips, other than thoſe belonging to Great-Britain or Ireland; except ſuch ſhips as are of the built of the country whereof the ſaid Corn is the growth or production; or of ſuch port where the ſame can only, or is moſt uſually, firſt ſhipped for tranſportation, on forfeiture of ſhip and goods, as per Index.*			
N. B. With reſpect to Buck-wheat, *or* Buck-weed, *imported into* North-Britain, *it may not be improper to obſerve, That the ſame not having been a production of Scotland, nor known or uſed there at the time of making the laws enacted by the parliament of Scotland againſt the importation of* Victual *from Ireland, or any other parts beyond the ſeas, into that kingdom (which laws are reſerved, by the 6th article of the act of Union) is not underſtood to be comprehended under the word* victual, *and conſequently falls not within the prohibition, but pays duty when imported, which it frequently is, for the uſe of the linen manufactory in that kingdom* ad valorem *upon the oath of the importer, in like manner as other unrated goods do: and as this article is not raiſed, nor grows in ſuch quantities in* Scotland, *as to enable the Juſtices of the peace in the reſpective counties, to determine and certify the prices thereof, as directed by the additional act for the improvement of Tillage,* 1 *Jac. II. cap.* 19.			

	Duties to be								The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.				Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in America excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	1	1	9	12	1	1	9	12	0	13	9	12	0	5	9	12	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
B	0	16	11	12	0	16	11	12	0	8	11	12	0	0	11	12	
C	0	0	6	——	0	0	6	——	0	0	6	——	0	0	6	——	Same branches. *Which duty of ſix pence is drawn back, as before noted under* Barley.
D	——				——				——				——				Same duties and drawbacks as on wheat.
E	0	0	2	——	0	0	2	——	0	0	2	——	0	0	2	——	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, & ſubſidy 1747. *Which duty of two pence is drawn back, as before noted under* Barley.

Inwards.

		Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			
		l.	s.	d.	l.	s.	d.	

(ſuppoſing it ſhould be held that ſaid act has reference to, and by the Union may have operation in, Scotland) *the duties* ad valorem, *as beforementioned, are therefore collected: but if it appears by the oath of the importer, that the value ſworn to does not exceed the rate of* 32*s. a quarter, then the ſum of* 16*s. is practically charged as the Cuſtoms, inſtead of the Old Subſidy of five per cent. on the value, as follows.*

CORN and GRAIN, viz.

WHEAT, vocat. BUCKWHEAT, or BUCK WEED, imported into South-Britain,

Old ſub.

By the 22 *Car. II. cap.* 13. *when the price of* Buck wheat *does not exceed* 32*s. per quarter at the place of importation, the ſum to be paid for Cuſtoms inſtead of Poundage, on the rate abovementioned, is, the quarter* — l. s. d. 0 16 0

So that the net duties payable thereon, in the ſeveral circumſtances, will be thus;

Not exceeding 32*s. the quarter* — 0 16 0

For every 20*s. of the true and real value upon oath, the reſt of the duties* — 0 3 10 1/20 — — — — — — A

Exceeding the price of 32*s. the quarter, for every* 20*s. of the true and real value upon oath* — — — — B

INDIAN CORN, and INDIAN MEAL — *By* 13 *Geo. III. cap.* 2. *duty-free, from any of his Majeſty's colonies in America, to the* 1 *Jan.* 1774

But with reſpect to any Barley, Beer, Bigg, Beans, Oats, Peaſe, Rye, Wheat, *or* Wheat flour, *imported into the ports of* Beaumaris, Berwick, Briſtol, Dover, Exeter, Falmouth, Harwich, Hull, Lancaſter, Liverpool, London, Lynn-Regis, Milford, Newcaſtle, Newhaven, Poole, Southampton, Stockton, Whitehaven, *and* Yarmouth, *in South-Britain; and into the ports of* Aberdeen, Ayr, Leith, Port-Glaſgow, *and* Kirkwall, *in North-Britain, or any, or either of them, at any time when the duties impoſed by the act of* 13 *Geo. III. cap.* 43. *are not due and payable, the ſame may be warehouſed, under the joint locks of the King and proprietor, and afterwards delivered out either for exportation, or home-conſumption, under the regulations of ſaid law; and if for the latter, then to pay down in ready money, ſuch duties as ſhall, at the time of taking out ſuch Corn, Grain, or Flour, or any part thereof, be due and payable for the like ſort imported into the ſame port.*

CORN-POWDER. *Vide* Gun-powder.

CORSES of SILK.

For the circumſtances of their prohibition to be imported, ſee the Index.

CORSLATS. *Vide* Harneſs.

COTTON, viz.

Manufactures of Cotton *unrated, and not brought from* Eaſt-India *or* China, *for every* 20*s. of the value upon oath* — — — — C

And beſides, for every 20*s. of the value, according to the groſs price at the candle* — — — — D

Manufactures of Cotton *from* Eaſt-India *or* China. *Vide* Eaſt-India goods *in Chapter the Third.*

Wool. Vide Wool.

COUNTERS of LATTEN, the pound — 0 1 0 — — — E

COUNTERS. *Vide* Cabinets.

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.						Repaid on due Exportation.						
	By Britiſh.				By Strangers.			To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)			To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.		
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	19	10	1	0	19	10	1	0	11	10	1	0	3	10	1	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, impoſt 1692 N° 77, & ſubſidy 1747.
B	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	The ſame branches. *But if of France, then to pay the 2d 25 per cent. on French goods, and impoſt* 1692 N° 36, *inſtead of* N° 77, *as above.* *N. B. Theſe branches muſt be charged, and have their proportion, in all inſtances of Corn of France imported, even when the low duties impoſed by the* 13 *Geo. III. cap.* 43. *are only to take place; ſo the rate to the Old Subſidy will, in all ſuch caſes, be the leſs.*
C	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 27, & ſ. 1747.
D	0	2	10	4	0	2	10	4	0	2	10	4	0	2	10	4	Addit. duty on ſpice, pictures, and duty on white-callicoes, &c.
E	0	0	2	17 $\frac{9}{20}$	0	0	3	0 $\frac{9}{20}$	0	0	2	11 $\frac{3}{4}$	0	0	2	6 $\frac{1}{20}$	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 13, & ſ. 1747.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Coverlets of Scotland, the piece	0	15	0				
But by the act of Union, 5 Q. *Ann. cap.* 8. free.							
Cowries. *Vide* East-India goods *in Chapter the third.*							
Cream of tartar. *Vide in* Drugs.							
Creepers. *Vide* Andirons.							
Crossbow laths: the pound	0	0	8	—	—	—	A
Crossbow laths: *And besides, for every hund. weight, containing* 112 lb *of* Steel				—	—	—	B
Crossbow: racks, the piece	0	10	0	—	—	—	C
Crossbow: thread, the pound	0	0	8	—	—	—	D
Cruel ribband. *Vide* Caddas.							
Cruses of stone: without covers, the hundred, containing five score	0	10	0	—	—	—	E
Cruses of stone: with covers, the hundred, containing five score	1	6	8	—	—	—	F
Chrystal. *Vide in* Drugs.							
Cucumbers pickled, the gallon	—	—	—	0	2	6	G
Cupboards, *but may not be imported by any merchant-stranger to be sold, upon pain of forfeiture, as per Index.*							
Culm brought, or imported, from foreign parts, *as by* 9 *and* 10 *Will. III. cap.* 13. § 6, 7, *and* 8. *and* 8 Q. *Ann. cap.* 4. *and* 9 Q. *Ann. cap.* 6.: *For every* 20 *s. of its true value upon oath*	—	—	—	—	—	—	H
Culm: *And besides, for every chalder, consisting of* 36 *bushels, Winchester measure*	—	—	—	—	—	—	I
Curates. *Vide* Harness.							
Currants. *Vide in* Grocery.							
Cushions of Scotland, the dozen	0	10	0				
But by the act of Union, 5 Q. *Ann. cap.* 8. free.							
Cushion cloths: coarse, the dozen	2	10	0	—	—	—	K
Cushion cloths: of tapestry, the dozen	4	10	0	—	—	—	L
Cuttlebones, the thousand	1	6	8	—	—	—	M
Cut-work. *Vide* Bands.							
Cyder. *Vide* Syder.							
Cynders brought, or imported, from foreign parts: *For every* 20 *s. of their true value upon oath*	—	—	—	—	—	—	N
Cynders: *And besides, for every chalder, consisting of* 36 *bushels, Winchester measure*	—	—	—	—	—	—	O

D.

Daggers: blades, the dozen	1	6	8	—	—	—	P
Daggers: blades: *And besides, for every hundred weight, containing* 112 lb *of* Iron	—	—	—	—	—	—	Q
Daggers: of bone for children, the dozen	0	2	0	—	—	—	R
Daggers: black, with velvet sheaths, the dozen	3	0	0	—	—	—	S
Daggers: *And besides, for every hund. wt. containing* 112 lb *of* Iron	—	—	—	—	—	—	T
Daggers: gilt, with velvet sheaths, the dozen	4	0	0	—	—	—	U
Daggers: *And besides, for every hund. wt. containing* 112 lb *of* Iron	—	—	—	—	—	—	X
Daggers: for children, the dozen	0	4	0	—	—	—	Y
Daggers: *But may not be imported to be sold, bartered, or exchanged, as per Index.*							

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	0	1	10 4/5	0	0	1	12 4/5	0	0	1	7	—	—	—	—	Old ſubſidy, new ſubſidy, 1/3 ſubſidy, 2/3 ſubſ. & ſubſidy 1747.
B	0	5	1	17 1/2	0	5	1	17 1/2	0	5	1	17 1/2	—	—	—	—	Impoſt 1690 N° 46.
C	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old ſubſ. new ſubſ. 1/3 ſ. 2/3 ſubſidy, & ſubſidy 1747.
D	0	0	1	10 4/5	0	0	1	12 4/5	0	0	1	7	0	0	1	3 1/5	
E	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	
F	0	5	1	12	0	5	5	12	0	4	6	—	0	3	10	8	
G	0	0	7	3 5/8	0	0	7	11 1/8	0	0	6	9 3/8	0	0	5	15 1/8	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſ. 1747.
H	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſ. 1747.
I	0	0	11	4	0	0	11	4	0	0	11	4	0	0	11	4	Duty on coals, culm, &c. imported, & additional duty on coals, culm, &c. imported.
K	0	9	7	10	0	10	3	—	0	8	5	5	0	7	3	—	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
L	1	5	9	3	1	6	10	13	1	3	7	10	1	1	5	17	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 70, & ſubſ. 1747.
M	0	5	1	12	0	5	5	12	0	4	6	—	0	3	10	8	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
N	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſ. 1747.
O	0	4	10	10	0	4	10	10	0	4	10	10	0	4	10	10	Duty on coals, culm, and cynders, imported, & additional duty on coals, culm, and cynders imported.
P	0	5	1	12	0	5	5	12	0	4	6	—	—	—	—	—	Old ſubſ. new ſubſ. 1/3 ſ. 2/3 ſ. & ſubſidy 1747.
Q	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impoſt 1690 N° 24.
R	0	0	4	12 2/5	0	0	4	18 2/5	0	0	4	1	0	0	3	9 3/5	Old ſubſidy, new ſubſidy, 1/3 ſubſ. 2/3 ſubſidy, & ſubſidy 1747.
S	0	11	6	12	0	12	3	12	0	10	1	10	—	—	—	—	
T	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impoſt 1690 N° 24.
U	0	15	4	16	0	16	4	16	0	13	6	—	—	—	—	—	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
X	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impoſt 1690 N° 24.
Y	0	0	9	4 4/5	0	0	9	16 4/5	0	0	8	2	0	0	6	19 1/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Dags with firelocks, or snaphances — the piece	1	0	0	—	—	—	A
Dags with firelocks, or snaphances — *And besides, for every hundred weight, containing* 112 lb *of* Iron	—	—	—	—	—	—	B
Dates. *Vide in* Grocery.							
Davis Streights. *See* Greenland Seas.							
Deals, vocat. Burgendorp deals, the hundred, containing six score	12	0	0	—	—	—	C
Deals, vocat. Meabro deals, the hundred, containing six score	4	0	0	—	—	—	D
Deals, vocat. Norway deals, the hundred, containing six score	5	0	0	—	—	—	E
Deals, vocat. Spruce deals, the hundred, containing six score	15	0	0	—	—	—	F
Deals, vocat. All other sorts of deals. *See in* Wood.							
* *Note*, Deal boards *of the growth of Germany, imported from thence by any of his Majesty's subjects, in British-built ships, owned by British subjects, and whereof the master, and three fourths of the mariners at least, are British subjects, are to pay the same duties as are payable for* Deal boards *from Norway.* *N. B. For the circumstances of restriction on importation, and of their paying aliens duty when in ships liable thereto, see the note after* Balks.							
Desks — or Stays for books, the dozen	0	4	0	—	—	—	G
Desks — for women, covered with velvet, the piece	0	10	0	—	—	—	H
Desks — for women to work on, covered with woollen, the piece	0	5	0	—	—	—	I
Dials of bone, the dozen	0	12	0	—	—	—	K
Dials of wood, the dozen	0	3	0	—	—	—	L
Diamonds, Pearls, Precious Stones, and Jewels, the hundred pound value	0	10	0				
N. B. These articles were, by the act of 4 and 5 Will. and Mary, cap. 5. imposing the Impost 1692, discharged from all former duties, and were then made liable to that branch only, which was 18 s. 9 d. for every hundred pounds value; which see under that head, N° 29. But when the New Subsidy act of 9 and 10 Will. III. cap. 23. imposed that duty, the act of 2 and 3 Q. Ann. cap. 9. the One-third Subsidy, and the act of 3 and 4 Q. Ann. cap. 5. the Two-thirds Subsidy, they became further liable to these duties, which amounted in the whole to 19 s. 8 d. $\frac{8}{20}$ for every hundred pounds value, and which they continued to pay, till the 6 Geo. II. cap. 7. freed them from the payment of any duty, and enacted, "That from and after the 10th day of April, 1733, all Diamonds, Pearls, "Rubies, Emeralds, *and all other Precious Stones and Jewels, should pass Inwards without warrant, fee, or duty, except the duty granted to his Majesty "for the use of the East-India company, by the 9 and 10 Will. III. cap. 44."*							
Dice — *For every 20 s. of the value upon oath*	—	—	—	—	—	—	M
Dice — *And besides, for every pair*	—	—	—	—	—	—	N
Dice — *For the circumstances of their prohibition to be uttered or sold in Great-Britain, see the Index.*							
Dimity, the yard	0	3	0	—	—	—	O
And besides, for every 20 s. of the value, according to the gross price at the candle	—	—	—	—	—	—	P
And if of France, *more, the yard*	—	—	—	—	—	—	Q
And if of India *or* China, *more, the yard*	—	—	—	—	—	—	R

* 6 *Geo. I. cap.* 15.

	Duties to be Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.) l.	s.	d.	20ths	To any British colony or plantation in America if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	0	3	10	4	0	4	1	4	0	3	4	10					Old subsidy, new subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ subsidy, & subsidy 1747.
B	0	4	8	5	0	4	8	5	0	4	8	5					Impost 1690 N° 24.
C	3	8	8	8	3	11	8	8	3	3	0	—	2	17	3	12	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1690 N° 49, & s. 1747.
D	1	2	10	16	1	3	10	16	1	1	0	—	0	19	1	4	
E	1	8	7	10	1	9	10	10	1	6	3	—	1	3	10	10	
F	4	5	10	10	4	9	7	10	3	18	9	—	3	11	7	10	
G	0	0	9	4 $\frac{4}{5}$	0	0	9	16 $\frac{4}{5}$	0	0	8	2	0	0	6	19 $\frac{1}{5}$	Old subsidy, new subs. $\frac{2}{3}$ subs. $\frac{2}{3}$ subs. & subs. 1747.
H	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	
I	0	0	11	11	0	1	0	6	0	0	10	2 $\frac{1}{2}$	0	0	8	14	
K	0	2	3	14 $\frac{2}{5}$	0	2	5	10 $\frac{2}{5}$	0	2	0	6	0	1	8	17 $\frac{3}{5}$	
L	0	0	6	18 $\frac{3}{5}$	0	0	7	7 $\frac{3}{5}$	0	0	6	1 $\frac{1}{2}$	0	0	5	4 $\frac{2}{5}$	
M	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 77, & s. 1747.
N	0	5	0	—	0	5	0	—	—	—	—	—	—	—	—	—	Duty on hides, skins, parchment, & dice.
O	0	0	6	18 $\frac{3}{5}$	0	0	7	7 $\frac{3}{5}$	0	0	6	1 $\frac{1}{2}$	0	0	5	4 $\frac{2}{5}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
P	0	2	10	4	0	2	10	4	0	2	10	4	0	2	10	4	Duty on drugs, white-callicoes, dimities, &c. N° 19.
Q	0	1	5	8 $\frac{3}{4}$	0	1	5	8 $\frac{3}{4}$	0	0	8	8 $\frac{3}{4}$	0	0	8	8 $\frac{3}{4}$	French duty 2d 25 per cent. & Impost 1692 N° 36.
R	0	0	8	11	0	0	8	11	0	0	8	11	0	0	8	11	Impost 1690 N° 29, & s. 1759.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
But if flowered, ſtitched, &c. ſee the computation under unrated Eaſt-India Goods, cap. 3.							
And,							
If printed, painted, ſtained, or dyed, in Eaſt-India, China, or Perſia, on importation are to pay only the Half Subſidy, and are prohibited to be worn in Great-Britain.							
For the regulations on the removal of any foreign Dimity, exceeding in quantity one entire piece, from any out-port into the port of London, or to any place within the diſtance of 20 *miles from the Royal Exchange, ſee the Index.*							
DOGS of EARTH, the groce, containing 12 dozen	4	0	0				A
DORNIX with caddas, the piece, containing 15 yards	1	10	0				B
DORNIX with ſilk, the piece, containing 15 yards	2	0	0				C
DORNIX with thread, the piece, containing 15 yards	1	0	0				D
DORNIX with wool, the piece, containing 15 yards	1	5	0				E
DORNIX French making the ell	0	2	6				F
DORNIX French making the yard	0	2	0				G
DOWN, the pound				0	1	6	H
DUDGEON, the hundred pieces, containing 5 ſcore	1	0	0				I
DURANCE, or DURETTY with ſilk, the yard	0	10	0				K
DURANCE, or DURETTY with thread, the yard	0	6	8				L
DUTTIES, the piece	1	0	0				M

	DUTIES TO BE														
	Paid on Importation.								Repaid on due Exportation.						
	By British.				By Strangers.				To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
A	0	15	4	16	0	16	4	16	0	13	6	—	0	11	7	4
B	0	8	7	1	0	8	11	11	0	7	10	10	0	7	1	19
C	0	11	5	8	0	11	11	8	0	10	6	—	0	9	6	12
D	0	5	8	14	0	5	11	14	0	5	3	—	0	4	9	6
E	0	7	1	17 ½	0	7	5	12 ½	0	6	6	15	0	5	11	12 ½
F	0	1	8	6 ⅛	0	1	8	13 ⅝	0	1	0	1 ⅞	0	0	11	7 ⅝
G	0	1	4	4 9/10	0	1	4	10 9/10	0	0	9	13 ½	0	0	9	2 1/10
H	0	0	4	6 7/40	0	0	4	10 27/40	0	0	3	17 ⅝	0	0	3	9 3/40
I	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16
K	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8
L	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12
M	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16

The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.

A: Old subsidy, new subsidy, ⅓ subsidy, ⅔ subsidy, & subs. 1747.

B, C, D, E: Old s. new s. ⅓ s. ⅔ s. imp. 1692 N° 30, & s. 1747.

F, G: Old s. new s. ⅓ s. ⅔ s. imp. 1692 N° 36, 2d 25 per cent. on French goods, & subs. 1747.

H: Old subs. new s. ⅓ s. ⅔ s. imp. 1692 N° 77, & subs. 1747.

I, K, L, M: Old subs. new subs. ⅓ s. ⅔ s. & subsidy 1747.

Inwards.	Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British.				By Strangers.				From the place of their growth, and in British-built ships. By British.			
Drugs, vocat.	l.	s.	d.	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
Acacia, the pound	0	4	0				0	2	3	18	0	2	5	14	0	0	9	6
Acorus, the pound	0	1	0				0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Adeps ursi, the pound				0	2	0	0	0	6	14 1/10	0	0	7	0 1/10	0	0	6	14 1/10
Adianthum Album, the pound	0	0	8				0	0	4	13	0	0	4	19	0	0	1	11
Adianthum Nigrum, the pound	0	0	6				0	0	3	9 ¾	0	0	3	14 ¼	0	0	1	3 ¼
Agaricus, or Agarick, for dyers use, as by 3 and 4 Q. Ann. cap. 4. the pound: trimmed or pared	1	0	0															
Agaricus, or Agarick, for dyers use, as by 3 and 4 Q. Ann. cap. 4. the pound: rough, or untrimmed	0	5	0															
But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered, and landed, duty-free.																		
But on failure thereof, then to pay,																		
trimmed or pared							0	3	9	18	0	4	0	18	0	1	3	6
rough, or untrimmed							0	0	11	9 ½	0	1	0	4 ½	0	0	3	16 ½
Agnus castus seeds, the pound	0	1	0				0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Alchernes Syrup, the pound	0	6	8				0	3	10	10	0	4	1	10	0	1	3	10
But if of France							0	6	5	15	0	6	8	15	0	2	1	18 ½
Alchernes Confectio, the ounce	0	4	0				0	2	3	18	0	2	5	14	0	0	9	6
But if of France							0	3	10	13	0	4	0	9	0	1	3	11
Alkanet roots, the pound	0	1	0				0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
But if of France							0	0	11	13 ¼	0	1	0	2 ¼	0	0	3	17 ¼
Almiet. *Vide* Orcant.																		
Almonds bitter, the hundred weight, containing 112 lb	2	0	0				1	3	3		1	4	9		0	7	9	
But if of France							1	18	10	10	2	0	4	10	0	12	11	10

Duties to be Paid on importation									Duties to be Repaid on due Exportation.										The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
From the place of their growth, &c.									Not from the place of, &c.						From the place of, &c.				
By Strangers.				To all legal places.				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				To all legal places.				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.			
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
0	0	9	18	0	2	0	9 3/5	0	1	9	1 1/5	0	0	8	3 1/5	0	0	7	0 2/5	Old subsidy, new subsidy, 1/3 subsidy, 2/3 subsidy, impost 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	
0	0	7	0 1/10	0	0	6	2 7/10	0	0	5	11 3/10	0	0	6	2 7/10	0	0	5	11 3/10	Old subs. new s. 1/3 s. 2/3 s. impost 1692 N° 77, duty on drugs, &c. & subs. 1747.
0	0	1	13	0	0	4	1 3/5	0	0	3	10 1/5	0	0	1	7 1/5	0	0	1	3 2/5	Old subs. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	1	4 3/4	0	0	3	1 1/5	0	0	2	12 3/20	0	0	1	0 2/5	0	0	0	17 1/20	
0	1	4	6	0	3	4	4	0	2	10	10	0	1	1	8	0	0	11	10	Old s. impost 1690, N° 10, & subsidy 1747.
0	0	4	1 1/2	0	0	10	1	0	0	8	12 1/2	0	0	3	7	0	0	2	17 1/2	
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	1	4	10	0	3	4	16	0	2	11	2	0	1	1	12	0	0	11	14	
0	2	2	18 1/3	0	4	4	1	0	3	10	7	0	1	5	7	0	1	3	9	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 36, 2d 25 per cent. on French goods, duty on drugs, &c. & subsidy 1747.
0	0	9	18	0	2	0	9 3/5	0	1	9	1 1/5	0	0	8	3 1/5	0	0	7	0 2/5	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	1	4	3	0	2	7	4 3/5	0	2	3	16 1/5	0	0	10	8 1/5	0	0	9	5 2/5	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 36, 2d 25 per cent. on French goods, duty on drugs, &c. & subs. 1747.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	0	4	0 3/4	0	0	7	16 3/20	0	0	6	19 1/20	0	0	2	12 1/20	0	0	2	6 7/20	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 36, 2d 25 per cent. on French goods, duty on drugs, &c. & subsidy 1747.
0	8	3	——	1	0	4	16	0	17	6	12	0	6	9	12	0	5	10	4	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & s. 1747.
0	13	5	10	1	6	0	6	1	3	2	2	0	8	8	2	0	7	8	14	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 36, 2d 25 per cent. on French goods, duty on drugs, &c. & subsidy 1747.

Inwards.	Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British.				By Strangers.				From the place of their growth, and in British-built ships. By British.			
Drugs, vocat.	l.	s.	d.	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
Aloes { Cicotrina, the pound	0	5	0	—	—	—	0	2	10	17 ½	0	3	1	2 ½	0	0	11	12 ½
Aloes { Epatica, the pound	0	2	0	—	—	—	0	1	1	19	0	1	2	17	0	0	4	13
But if the Cicotrina *be from the East-Indies*	—	—	—	—	—	—	0	3	7	17 ½	0	3	10	2 ½	0	1	2	12 ½
Alum { Ronish, or Roch, the hund. cont. 112 lb, *for dyers use, as by* 3 *and* 4 *W. Ann. cap.* 4. *Vide* Alum *in* A.	1	0	0	—	—	—	0	3	9	18	0	4	0	18	0	1	3	6
Alumen plume, the pound, *for dyers use, as by* 3 *and* 4 *W. Ann. cap.* 4.	0	1	0	—	—	—	0	0	2	5 9/10	0	0	2	8 9/10	0	0	0	15 9/10
Ambergrease, black or grey, the ounce troy	3	0	0	—	—	—	1	14	10	10	1	17	1	10	0	11	7	10
Ambra liquida, the pound	—	—	—	0	8	0	0	2	2	16 ⅖	0	2	4	0 ⅖	0	2	2	16 ⅖
Ameos seed, the pound	0	0	8	—	—	—	0	0	4	13	0	0	4	19	0	0	1	11
Amomi seeds, the pound	0	0	8	—	—	—	0	0	4	13	0	0	4	19	0	0	1	11
But if from the East-Indies	—	—	—	—	—	—	0	0	5	17	0	0	6	3	0	0	1	19
Anacardium, the pound	0	3	4	—	—	—	0	1	11	5	0	2	0	15	0	0	7	15
But if from the East-Indies	—	—	—	—	—	—	0	2	5	5	0	2	6	15	0	0	9	15
Angelica, the pound	0	1	0	—	—	—	0	0	6	19 ½	0	0	7	8 ½	0	0	2	6
Antimonium { Crudum, the hund. wt. cont. 112 lb, *for dyers use, as by* 3 *and* 4 *W. Ann. cap.* 4.	1	0	0															
But by 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered and landed,* duty-free.																		
But on failure thereof, then to pay	—	—	—	—	—	—	0	3	9	18	0	4	0	18	0	1	3	6
Antimonium { Praeparatum, or Stibium, the pound, *for dyers use, as by* 3 *and* 4 *W. Ann. cap.* 4.	0	0	8	—	—	—	0	0	1	10 ⅗	0	0	1	12 ⅗	0	0	0	10 ⅗
Aqua fortis, *for dyers use, as by* 3 *and* 4 *W. Ann. cap.* 4. the bottle, containing 4 gallons	—	—	—	2	5	0												
But by 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered and landed,* duty-free.																		

Duties to be Paid on importation From the place of their growth, &c. By Strangers.				Duties to be Repaid on due Exportation. Not from the place of, &c. To all legal places.				Not from the place of, &c. To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				From the place of, &c. To all legal places.				From the place of, &c. To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths			
0	1	0	7 ½	0	2	6	12	0	2	2	6 ½	0	0	10	4	0	0	8	15 ½	{	Old subsidy, new subsidy, ⅓ subsidy, ⅔ subsidy, impost 1690 N° 10, duty on drugs, &c. & subsidy 1747.	
0	0	4	19	0	1	0	4 ⅘	0	0	10	10 ⅗	0	0	4	1 ⅗	0	0	3	10 ⅕			
0	1	3	7 ½	0	3	3	12	0	2	11	6 ¼	0	1	1	4	0	0	11	15 ½	{	Old subs. new s. ⅓ s. ⅔ s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & s. 1759.	
0	1	4	6	0	3	4	4	0	2	10	10	0	1	1	8	0	0	11	10	{	Old subs. impost 1690 N° 10, & subsidy 1747.	
0	0	0	16 3/10	0	0	2	0 ⅕	0	0	1	14 ½	0	0	0	13 ⅖	0	0	0	11 ½			
0	12	4	10	1	10	7	4	1	6	3	18	0	10	2	8	0	8	9	6	{	Old subs. new s. ⅓ s. ⅔ s. imp. 1690 N° 10, duty on drugs, &c. & subs. 1747.	
0	2	4	0 ⅖	0	2	0	10 ⅘	0	1	10	5 ⅕	0	2	0	10 ⅘	0	1	10	5 ⅕	{	Old s. new s. ⅓ s. ⅔ s. impost 1692 N° 77, duty on drugs, &c. & s. 1747.	
0	0	1	13	0	0	4	1 ⅗	0	0	3	10 ⅕	0	0	1	7 ⅕	0	0	1	3 ⅖	{	Old s. new s. ⅓ s. ⅔ s. impost 1690, N° 10, duty on drugs, &c. & s. 1747.	
0	0	1	13	0	0	4	1 ⅗	0	0	3	10 ⅕	0	0	1	7 ⅕	0	0	1	3 ⅖			
0	0	2	1	0	0	5	5 ⅗	0	0	4	14 ⅕	0	0	1	15 ⅕	0	0	1	11 ⅖	{	Old subs. new s. ⅓ s. ⅔ s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & s. 1759.	
0	0	8	5	0	1	8	8	0	1	5	11	0	0	6	16	0	0	5	17	{	Old s. new s. ⅓ s. ⅔ s. imp. 1690 N° 10, duty on drugs, &c. & subsidy 1747.	
0	0	10	5	0	2	2	8	0	1	11	11	0	0	8	16	0	0	7	17	{	Old s. new s. ⅓ s. ⅔ s. imp. 1690 N° 10, duty on drugs, &c. subsidy 1747, & subs. 1759.	
0	0	2	9 ½	0	0	6	2 ⅖	0	0	5	5 3/10	0	0	2	0 ⅘	0	0	1	15 1/10	{	Old s. new s. ⅓ s. ⅔ s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.	
0	1	4	6	0	3	4	4	0	2	10	10	0	1	1	8	0	0	11	10	{	Old subs. impost 1690 N° 10, & subsidy 1747.	
0	0	0	10 1/15	0	0	1	6 ⅘	0	0	1	3	0	0	0	8 1/15	0	0	0	7 ⅔			

Inwards.	Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British.				Not from the place of their growth, or in foreign-built ships. By Strangers.				From the place of their growth, and in British-built ships. By British.			
Drugs, vocat.	l.	s.	d.	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
But on failure thereof, then to pay							0	6	5	19 1/4	0	7	0	14 1/4	0	6	5	19 1/4
Argentum sublime, or Limum, or Quickfilver, the pound	0	3	0				0	1	8	18 1/2	0	1	10	5 1/2	0	0	6	19 1/2
N. B. By the 13 Geo. II. cap. 19. § 22. it was enacted and declared, That all Quickfilver *which had then been taken from the enemy, or which ſhould thereafter be taken, during the courſe of the then war with Spain, and condemned as prize, and imported in Britiſh ſhips duly navigated, ſhould be ſubject to the payment of the like cuſtoms and duties only to which the ſame would be by law liable if imported directly from the place of its growth.*																		
Aristolochia longa, and rotunda, the pound	0	1	4				0	0	9	6	0	0	9	18	0	0	3	2
Armoniacus. *Vide* Bolus communis.																		
Arsnick, white or yellow, or Roſalgar, *for dyers uſe, as by 3 and 4 Q. Ann. cap. 4.* the pound	0	0	4															
But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered and landed, is duty-free.																		
But on failure thereof, then to pay							0	0	0	15 3/10	0	0	0	16 3/10	0	0	0	5 1/10
Asarum roots, the pound	0	1	0				0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6 1/2
Aspalathus, the pound	0	1	6				0	0	10	9 1/4	0	0	11	2 3/4	0	0	3	9 3/4
Assa foetida, the pound	0	1	2				0	0	8	2 3/4	0	0	8	13 1/4	0	0	2	14 1/4
But if from the Eaſt-Indies							0	0	10	4 3/4	0	0	10	15 1/4	0	0	3	8 1/4
Auripigmentum. *Vide* Orpiment.																		
Auriculae Judae, the pound				0	1	0	0	3	7 1/20		0	0	3	10 1/20	0	0	3	7 1/20
Baccae alkakengi, the pound				0	1	0												
Balaustium, the pound	0	2	6				0	1	5	8 3/4	0	1	6	11 1/4	0	0	5	16 1/2
Balsamum — Artificial, the pound	0	3	4				0	1	11	5	0	2	0	15	0	0	7	15
Balsamum — Copaiva, the pound				0	2	6	0	0	8	7 5/8	0	0	8	15 1/8	0	0	8	7 5/8
Balsamum — Natural, the pound	0	10	0				0	5	9	15	0	6	2	5	0	1	11	5
Barbadoes tar, the pound				0	0	3	0	0	0	16 61/80	0	0	0	17 41/80	0	0	0	16 61/80
* Barley hulled, *(Pearl) or* French barley, the 112 pounds	1	0	0															

N. B. This article being rated as a drug, is not conſidered in practice as falling within any exemption from duty under the word Barley, *whenever temporary laws, like that of 7 Geo. III. cap. 11. admit that article duty-free.*

Duties to be paid on importation from the place of their growth, &c.				Duties to be Repaid on due Exportation.												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
				Not from the place of, &c.								From the place of, &c.				
By Strangers.				To all legal places.				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				To all legal places.				To any Britiſh colony or plantation in America if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
0	7	0	14 1/4	0	5	5	2 3/4	0	4	4	6 1/4	0	5	5	2 3/4	0	4	4	6 1/4	Old ſubſidy, impoſt 1692 N° 77, & ſubſidy 1747.
0	0	7	8 1/2	0	1	6	7 1/5	0	1	3	15 9/10	0	0	6	2 1/5	0	0	5	5 3/10	Old ſubſ. new ſ. 1/5 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	0	3	6	0	0	8	3 1/5	0	0	7	0 2/5	0	0	2	14 2/5	0	0	2	6 4/5	Old ſubſidy, new ſubſ. 1/3 ſubſidy, 2/3 ſubſidy, impoſt 1690 N° 10, duty on drugs, &c. & ſubſidy 1747.
0	0	0	5 1/40 1/3	0	0	0	13 2/5	0	0	0	11 1/2	0	0	0	4 9/20 1/3	0	0	0	3 16/20 2/3	Old ſubſ. impoſt 1690 N° 10, & ſubſ. 1747.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	0	3	14 1/4	0	0	9	3 3/5	0	0	7	17 9/20	0	0	3	1 1/5	0	0	2	12 13/20	
0	0	2	17 3/4	0	0	7	2 4/5	0	0	6	2 17/20	0	0	2	7 3/5	0	0	2	0 19/20	
0	0	3	11 3/4	0	0	9	4 4/5	0	0	8	4 17/20	0	0	3	1 3/5	0	0	2	14 19/20	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. ſubſ. 1747, & ſubſ. 1759.
0	0	3	10 1/20	0	0	3	11 7/20	0	0	2	15 13/20	0	0	3	1 7/20	0	0	2	15 13/20	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.
0	0	6	3 3/4	0	1	3	6	0	1	1	3 1/4	0	0	5	2	0	0	4	7 3/4	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	0	8	5	0	1	8	8	0	1	5	11	0	0	6	16	0	0	5	17	
0	0	8	15 1/8	0	0	7	13 3/8	0	0	6	19 1/8	0	0	7	13 3/8	0	0	6	19 1/8	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.
0	2	0	15	0	5	1	4	0	4	4	13	0	1	8	8	0	1	5	11	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	0	17	4 1/80	0	0	0	15 2/80	0	0	0	13 7/80	0	0	0	15 2/80	0	0	0	13 7/80	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British.				By Strangers.				From the place of their growth, and British-built ships. By British.			
	l.	s.	d.	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
DRUGS, vocat.																		
But by the 22 Car. II. cap. 13. § 3. the sum to be paid for Customs instead of Poundage on the rate abovementioned, is the 112 lb — *Old sub. l. s. d.* 0 5 0																		
Whereby the duties payable in the several circumstances will be as follows;																		
Barley hulled, or Pearl barley, the 112 lb — *French*							1	1	7	1	1	1	7	1	0	10	6	7
not French							0	13	9	6	0	13	9	6	0	7	11	2
BAYBERRIES, the 112 lb, *for dyers use, as by 3 and 4 Q. Ann. cap. 4.*	0	13	4															
But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered, and landed, is duty-free.																		
But on failure thereof, then to pay							0	2	6	12	0	2	8	12	0	0	10	4
BDELLIUM, the pound	0	2	6				0	1	5	8 ¾	0	1	6	11 ¼	0	0	5	16
But if from the East-Indies							0	1	9	18 ¾	0	1	11	1 ¼	0	0	7	6
BEN-ALBUM, or RUBRUM, the pound	0	2	0				0	1	1	19	0	1	2	17	0	0	4	13
But if from the East-Indies							0	1	5	11	0	1	6	9	0	0	5	17
BENJAMIN of all sorts, the pound	0	5	0				0	2	10	17 ½	0	3	1	2 ½	0	0	11	12
But if from the East-Indies							0	3	7	17 ½	0	3	10	2 ½	0	1	2	12
BEVER CODS. *Vide* Castoreum.																		
BEZOAR STONE of East-India, the ounce troy	3	0	0				2	3	10	10	2	6	1	10	0	14	7	10
BEZOAR STONE of West-India, the ounce troy	0	10	0				0	5	9	15	0	6	2	5	0	1	11	5
BITUMEN JUDAICUM, the pound				0	0	6	0	0	1	13 $\frac{21}{40}$	0	0	1	15 $\frac{1}{40}$	0	0	1	13

Duties to be Paid on importation															The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
				Repaid on due Exportation.											
				Not from the place of, &c.						From the place of, &c.					
From the place of their growth, &c.				To all legal places.				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				To all legal places.				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				
By Strangers.															
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
0	10	6	7	0	14	1	1	0	11	7	1	0	6	4	7	0	3	10	7	Old subsidy, new subsidy, 1/3 subs. 2/3 subsidy, impost 1692 N° 36, French duty 2d 25 per cent. duty on drugs, &c. & subsidy 1747.
0	7	11	2	0	11	3	6	0	8	9	6	0	5	5	2	0	2	11	2	Old subs. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	10	17 1/3	0	2	2	16	0	1	11	—	0	0	8	18 2/3	0	0	7	13 1/3	Old s. impost 1690, N° 10, & subsidy 1747.
0	0	6	3 3/4	0	1	3	6	0	1	1	3 1/4	0	0	5	2	0	0	4	7 3/4	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	7	13 3/4	0	1	7	16	0	1	5	13 1/4	0	0	6	12	0	0	5	17 3/4	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subsidy 1747, & subs. 1759.
0	0	4	19	0	1	0	4 4/5	0	0	10	10 3/5	0	0	4	1 3/5	0	0	3	10 1/5	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	0	6	3	0	1	3	16 4/5	0	1	2	2 3/5	0	0	5	5 3/5	0	0	4	14 1/5	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. s. 1747, & s. 1759.
0	1	0	7 1/2	0	2	6	12	0	2	2	6 1/2	0	0	10	4	0	0	8	15 1/2	Old subs. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	1	3	7 1/2	0	3	3	12	0	2	11	6 1/2	0	1	1	4	0	0	11	15 1/2	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. subs. 1747, & s. 1759.
0	15	4	10	1	19	7	4	1	15	3	18	0	13	2	8	0	11	9	6	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. subs. 1747, & s. 1759.
0	2	0	15	0	5	1	4	0	4	4	13	0	1	8	8	0	1	5	11	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	1	15 1/4 1/c	0	0	1	10 2/4 7/c	0	0	1	7 3/4 3/c	0	0	1	10 2/4 7/o	0	0	1	7 3/4 3/o	Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 77, duty on drugs, &c. & subs. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British.				By Strangers.				From the place of their growth, and in British-built ships. By British.			
Drugs, vocat.	l.	s.	d.	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
Black lead, the 112 pound	1	10	0	—	—	—	0	17	5	5	0	18	6	15	0	5	9	15
Blatta bizantia, the pound	0	2	0	—	—	—	0	1	1	19	0	1	2	17	0	0	4	13
Bolus: Communis, or Armoniacus, the hund. wt. cont. 112 pounds	0	6	8	—	—	—	0	3	10	10	0	4	1	10	0	1	3	10
Bolus: Verus, or fine Bole, the pound	0	0	8	—	—	—	0	0	4	13	0	0	4	19	0	0	1	11
Borax: in paſte, or unrefined, commonly called Tincall, the pound	0	3	4	—	—	—	0	1	11	5	0	2	0	15	0	0	7	15
Borax: *But if from the Eaſt-Indies*	—	—	—	—	—	—	0	2	5	5	0	2	6	15	0	0	9	15
Borax: *refined, the pound	0	13	4	—	—	—	0	7	9	—	0	8	3	—	0	2	7	—
Borax: *But if from the Eaſt-Indies*	—	—	—	—	—	—	0	9	9	—	0	10	3	—	0	3	3	—
Bunkins, Holliwortles, or Pistolochia, the pound	0	2	6	—	—	—	0	1	5	8 ¾	0	1	6	11 ¼	0	0	5	16 ¼
Cake-lack. *Vide* Gum-lack.																		
Calamus, the pound	0	0	8	—	—	—	0	0	4	13	0	0	4	19	0	0	1	11
But if from the Eaſt-Indies	—	—	—	—	—	—	0	0	5	17	0	0	6	3	0	0	1	19
Calabasha, *for dyers uſe, as by* 3 *and* 4 *Q. Ann. cap.* 4. *for every* 20*s. value upon oath*	—	—	—	—	—	—	0	5	7	1	0	5	10	1	0	5	7	1
Cambogium, or Gutta gambae, the pound	0	3	4	—	—	—	0	1	11	5	0	2	0	15	0	0	7	15
But if from the Eaſt-Indies	—	—	—	—	—	—	0	2	5	5	0	2	6	15	0	0	9	15
Camphire: *refined, the pound	0	5	0	—	—	—	0	2	10	17 ½	0	3	1	2 ½	0	0	11	12 ½
Camphire: *But if from the Eaſt-Indies*	—	—	—	—	—	—	0	3	7	17 ½	0	3	10	2 ½	0	1	2	12 ½
Camphire: unrefined, the pound	0	2	6	—	—	—	0	1	5	8 ¾	0	1	6	11 ¼	0	0	5	16 ¼
Camphire: *But if from the Eaſt-Indies*	—	—	—	—	—	—	0	1	9	18 ¾	0	1	11	1 ¼	0	0	7	6 ¾
Cancri oculus, the pound	0	4	0	—	—	—	0	2	3	18	0	2	5	14	0	0	9	6
Cantharides, the pound	0	5	0	—	—	—	0	2	10	17 ½	0	3	1	2 ½	0	0	11	12 ½

* *N. B. By* 17 *Geo. II. cap.* 31. § 3. *intituled to the ſame drawback as like quantities of unrefined.*

Paid on importation From the place of their growth, &c. By Strangers.				Duties to be Repaid on due Exportation. Not from the place of, &c. To all legal places.				Not from the place of, &c. To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				From the place of, &c. To all legal places.				From the place of, &c. To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths				
0	6	2	5	0	15	3	12	0	13	1	19	0	5	1	4	0	4	4	13				
0	0	4	19	0	1	0	4 4/5	0	0	10	10 3/5	0	0	4	1 3/5	0	0	3	10 1/5				
0	1	4	10	0	3	4	16	0	2	11	2	0	1	1	12	0	0	11	14				Old subsidy, new subsidy, 1/3 subsidy, 2/3 subsidy, impost 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	0	1	13	0	0	4	1 3/5	0	0	3	10 1/5	0	0	1	7 1/5	0	0	1	3 2/5				
0	0	8	5	0	1	8	8	0	1	5	11	0	0	6	16	0	0	5	17				
0	0	10	5	0	2	2	8	0	1	11	11	0	0	8	16	0	0	7	17				Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & subs. 1759.
0	2	9	—	0	6	9	12	0	5	2	4	0	2	5	4	0	1	11	—				Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	3	5	—	0	8	9	12	0	7	10	4	0	2	11	4	0	2	7	8				Old subs. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & s. 1759.
0	0	6	3 3/4	0	1	3	6	0	1	1	3 1/4	0	0	5	2	0	0	4	7 3/4				Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	0	1	13	0	0	4	1 3/5	0	0	3	10 1/5	0	0	1	7 1/5	0	0	1	3 2/5				
0	0	2	1	0	0	5	5 3/5	0	0	4	14 1/5	0	0	1	15 1/5	0	0	1	11 2/5				Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & subs. 1759.
0	5	10	1	0	5	1	7	0	4	7	13	0	5	1	7	0	4	7	13				Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 77, duty on drugs, &c. & subsidy 1747.
0	0	8	5	0	1	8	8	0	1	5	11	0	0	6	16	0	0	5	17				Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	0	10	5	0	2	2	8	0	1	11	11	0	0	8	16	0	0	7	17				Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & subs. 1759.
0	1	0	7 1/2	0	2	6	12	0	2	2	6 1/2	0	0	10	4	0	0	8	15 1/2				Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	1	3	7 1/2	0	3	3	12	0	2	11	6 1/2	0	1	1	4	0	0	11	15 1/2				Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & subsidy 1759.
0	0	6	3 3/4	0	1	3	6	0	1	1	3 1/4	0	0	5	2	0	0	4	7 3/4				Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	0	7	13 3/4	0	1	7	16	0	1	5	13 3/4	0	0	6	12	0	0	5	17 3/4				Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & subs. 1759.
0	0	9	18	0	2	0	9 3/5	0	1	9	1 1/5	0	0	8	3 1/5	0	0	7	0 2/5				Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subsidy 1747. *
0	1	0	7 1/2	0	2	6	12	0	2	2	6 1/2	0	0	10	4	0	0	8	15 1/2				

N. B. *If of France, then to pay the Impost* 1692 N° 36, *instead of Impost* 1690, *and the French duty* 2d 25 *per cent.*

Inwards.	Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British.				By Strangers.				From the place of their growth, and in British-built ships. By British.			
Drugs, vocat.	l.	s.	d.	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
Capita papaverum, the thousand				0	5	0	0	1	4	15 1/4	0	1	5	10 1/4	0	1	4	15 1/4
Cardamoms, the pound	0	3	0				0	1	8	18 1/2	0	1	10	5 1/2	0	0	6	19 1/2
But if from the East-Indies							0	2	2	6 1/2	0	2	3	13 1/2	0	0	8	15 1/2
Carlina, the pound	0	1	0				0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6 1/2
Carolina, the pound	0	0	4				0	0	2	6 1/2	0	0	2	9 1/2	0	0	0	15 1/2
Carpo balsami, the pound	0	4	0				0	2	3	18	0	2	5	14	0	0	9	6
Carrabe, or Succinum, the pound	0	1	0				0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6 1/2
*Carraway seeds, the 112 pound	1	4	0				0	13	11	8	0	14	10	4	0	4	7	16
Carthamus seeds, the pound	0	0	8				0	0	4	13	0	0	4	19	0	0	1	11
Cassena, *for dyers use, as by* 3 *and* 4 *Q. Ann. cap.* 4. *for every* 20 *s. value upon oath*							0	5	7	1	0	5	10	1	0	5	7	1
Cassia fistula, the pound, of all sorts	0	1	6				0	0	10	9 1/4	0	0	11	2 3/4	0	0	3	9 1/4
Cassia lignea, the pound	0	1	8				0	0	11	12 1/2	0	1	0	7 1/2	0	0	3	17 1/2
But if from the East-Indies							0	1	2	12 1/2	0	1	3	7 1/2	0	0	4	17 1/2
Cassumba, *for dyers use, as by* 3 *and* 4 *Q. Ann. cap.* 4. *for every* 20 *s. of the value upon oath*							0	2	10	13	0	3	1	13	0	2	10	13
Castoreum, or Bever cods, the pound	0	10	0				0	5	9	15	0	6	2	5	0	1	11	5
Cerussa, the 112 pound	1	10	0				0	17	5	5	0	18	6	15	0	5	9	15
Cetrach, the pound	0	1	0				0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6 1/2
Chamaefitys, the pound				0	0	6	0	0	1	13 21/40	0	0	1	15 1/40	0	0	1	13 21/40
Chelae cancrorum, the pound				0	0	3	0	0	0	16 61/80	0	0	0	17 41/80	0	0	0	16 61/80
China roots, the pound, *(from the East-Indies)*	0	6	8				0	4	10	10	0	5	1	10	0	1	7	10
Ciceres, white and red, the pound	0	0	6				0	0	3	9 3/4	0	0	3	14 1/4	0	0	1	3
Cinabrum, or Vermilion, the pound	0	2	6				0	1	5	8 3/4	0	1	6	11 1/4	0	0	5	16
Cinabaris nativa, not of the East-Indies, the pound				0	10	0	0	2	9	10 1/2	0	2	11	0 1/2	0	2	9	10
Ciperus Longus and Rotundus, the 112 lb	1	13	4				0	19	4	10	1	0	7	10	0	6	5	10
Ciperus Nuts, the pound	0	0	8				0	0	4	13	0	0	4	19	0	0	1	11
Citrago, the pound	0	1	0				0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6
Civet, the ounce troy	2	0	0				1	3	3		1	4	9		0	7	9	
Coculus Indiae, the pound	0	2	0				0	1	1	19	0	1	2	17	0	0	4	13

* *If of France, then to pay the Impost* 1692 N° 36, *instead of Impost* 1690, *and the French duty* 2d 25 *per cent.*

Duties to be Paid on importation from the place of their growth, &c.	Duties to be Repaid on due Exportation. Not from the place of, &c.		From the place of, &c.		The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
By Strangers.	To all legal places.	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.	To all legal places.	To any British colony or plantation in America if the goods are of the growth, production, or manufacture of Europe or the East-Indies.	
l. s. d. 20ths	l. s. d. 20ths	l. s. d. 20ths	l. s. d. 20ths	l. s. d. 20ths	
0 1 5 10 1/4	0 1 3 6 3/4	0 1 1 18 1/4	0 1 3 6 3/4	0 1 1 18 1/4	Old subsidy, new subs. 1/3 subsidy, 2/3 subsidy, impost 1692 N° 77, duty on drugs, &c. & subsidy 1747.
0 0 7 8 1/2	0 1 6 7 1/5	0 1 3 15 9/10	0 0 6 2 2/5	0 0 5 5 3/10	Old subs. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subs. 1747.
0 0 9 4 1/2	0 1 11 15 1/5	0 1 9 3 9/10	0 0 7 18 2/5	0 0 7 1 3/10	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & subs. 1759.
0 0 2 9 1/2	0 0 6 2 2/5	0 0 5 5 3/10	0 0 2 0 4/5	0 0 1 15 1/10	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0 0 0 16 1/2	0 0 2 0 4/5	0 0 1 15 1/10	0 0 0 13 3/5	0 0 0 11 7/10	
0 0 9 18	0 2 0 9 3/5	0 1 9 1 1/5	0 0 8 3 1/5	0 0 7 0 2/5	
0 0 2 9 1/2	0 0 6 2 2/5	0 0 5 5 3/10	0 0 2 0 4/5	0 0 1 15 1/10	
0 4 11 8	0 12 2 17 3/5	0 10 6 7 1/5	0 4 0 19 1/5	0 3 6 2 2/5	
0 0 1 13	0 0 4 1 3/5	0 0 3 10 1/5	0 0 1 7 1/5	0 0 1 3 2/5	
0 5 10 1	0 5 1 7	0 4 7 13	0 5 1 7	0 4 7 13	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 77, duty on drugs, &c, & subs 1747.
0 0 3 14 1/4	0 0 9 3 3/5	0 0 7 17 9/20	0 0 3 1 1/5	0 0 2 12 3/20	Old s new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0 0 4 2 1/2	0 0 10 4	0 0 8 15 1/2	0 0 3 8	0 0 2 18 1/2	
0 0 5 2 1/2	0 1 1 4	0 0 11 15 1/2	0 0 4 8	0 0 3 18 1/2	Old s. new s. 1/3 s. 2/3 s. imp. 1699 N° 10, duty on drugs, &c. subsidy 1747, & subs. 1759.
0 3 1 13	0 2 4 19	0 1 11 5	0 2 4 19	0 1 11 5	Old subsidy, impost 1692 N° 77, & subsidy 1747.
0 2 0 15	0 5 1 4	0 4 4 13	0 1 8 8	0 1 5 11	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0 6 2 5	0 15 3 12	0 13 1 19	0 5 1 4	0 4 4 13	
0 0 2 9 1/2	0 0 6 2 2/5	0 0 5 5 3/10	0 0 2 0 4/5	0 0 1 15 1/10	
0 0 1 15 3/40	0 0 1 10 27/40	0 0 1 7 33/40	0 0 1 10 27/40	0 0 1 7 33/40	Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 77, duty on drugs, &c. & subs. 1747.
0 0 0 17 41/80	0 0 0 15 27/80	0 0 0 13 73/80	0 0 0 15 27/80	0 0 0 13 73/80	
0 1 8 10	0 4 4 16	0 3 11 2	0 1 5 12	0 1 3 14	Old subs. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & s. 1759.
0 0 1 4 3/4	0 0 3 1 1/5	0 0 2 12 3/20	0 0 1 0 2/5	0 0 0 17 11/20	Old s. new s. 1/3 s. 2/3 s. impost 1690, N° 10, duty on drugs, &c. & s. 1747.
0 0 6 3 3/4	0 1 3 6	0 1 1 3 1/4	0 0 5 2	0 0 4 7 3/4	
0 2 11 0 1/2	0 2 6 13 1/2	0 2 3 16 1/2	0 2 6 13 1/2	0 2 3 16 1/2	Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 77, duty on drugs, &c. & subs. 1747.
0 6 10 10	0 17 0	0 14 7 10	0 5 8	0 4 10 10	
0 0 1 13	0 0 4 1 3/5	0 0 3 10 1/5	0 0 1 7 1/5	0 0 1 3 2/5	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0 0 2 9 1/2	0 0 6 2 2/5	0 0 5 5 3/10	0 0 2 0 4/5	0 0 1 15 1/10	
0 8 3	1 0 4 16	0 17 6 12	0 6 9 12	0 5 10 4	
0 0 4 19	0 1 0 4 4/5	0 0 10 10 3/5	0 0 4 1 3/5	0 0 3 10 1/5	

Inwards.	Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British.				Not from the place of their growth, or in foreign-built ships. By Strangers.				From the place of their growth, and in British-built ships. By British.			
Drugs, vocat.	l.	s.	d.	l.	s.	d.	l.	s.	d	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
But if from the East-Indies	—	—	—	—	—	—	0	1	5	11	0	1	6	9	0	0	5	17
Colophonia, the hundred weight, containing 112 lb	—	—	—	0	10	0	0	2	9	10 ½	0	2	11	0 ½	0	2	9	10 ½
Coloquintida, the pound	0	2	0	—	—	—	0	1	1	19	0	1	2	17	0	0	4	13
But if from the East-Indies	—	—	—	—	—	—	0	1	5	11	0	1	6	9	0	0	5	17
Copperas, *for dyers use, as by 3 and 4 Q. Ann. cap.* 4. — Blue, of Dansk or Hungary, the 112 lb	0	12	0	—	—	—	0	2	3	10 4/5	0	2	5	6 4/5	0	0	9	3 ½
Copperas, *for dyers use, as by 3 and 4 Q. Ann. cap.* 4. — Green. *See in* C.																		
Copperas, *for dyers use, as by 3 and 4 Q. Ann. cap.* 4. — White, the 112 lb	2	0	0	—	—	—	0	7	7	16	0	8	1	16	0	2	6	12
Coral, red or white, in fragments, for physical use, the pound	0	3	4	—	—	—	0	1	11	5	0	2	0	15	0	0	7	15
Coral, whole, the pound	1	0	0	—	—	—	0	11	7	10	0	12	4	10	0	3	10	10
And besides, if polished, the pound	—	—	—	—	—	—	0	3	9	—	0	3	9	—	0	1	3	—
Coriander seeds, the 112 lb	1	0	0	—	—	—	0	11	7	10	0	12	4	10	0	3	10	10
Cornu Cervi Calcinatum, the pound	—	—	—	0	0	8	0	0	2	4 7/10	0	0	2	6 7/10	0	0	2	4 7/10
Cornu Unicornu, each	—	—	—	0	10	0	0	2	9	10 ½	0	2	11	0 ½	0	2	9	10 ½
Caperum, the pound	0	1	0	—	—	—	0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Cariophyllorum, the pound	—	—	—	0	0	6	0	0	1	13 3/40	0	0	1	15 1/40	0	0	1	13 3/40
Elatheriae, the hund. weight, containing 112 lb	—	—	—	1	10	0	0	8	4	11 ½	0	8	9	1 ½	0	8	4	11 ½
Guaici, the 112 lb	3	0	0	—	—	—	1	14	10	10	1	17	1	10	0	11	7	10
Cortex Limonum, vel Aurantiorum, the pound	—	—	—	0	0	6	0	0	1	13 3/40	0	0	1	15 1/40	0	0	1	13 3/40
Mandragorae, the pound	0	2	0	—	—	—	0	1	1	19	0	1	2	17	0	0	4	13
Peruvianus, or Jesuits bark, the pound	—	—	—	0	2	6	0	0	8	7 5/8	0	0	8	15 7/8	0	0	8	7 5/8
Tamerisci, the pound	0	0	8	—	—	—	0	0	4	13	0	0	4	19	0	0	1	11
Winteranus, the pound	0	0	8	—	—	—												
Costus Dulcis and Amarus, the pound	0	1	8	—	—	—	0	0	11	12 ½	0	1	0	7 ½	0	0	3	17 5/8

Duties to be Paid on importation	Duties to be Repaid on due Exportation.								The several branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Not from the place of, &c.				From the place of, &c.				
From the place of their growth, &c.	To all legal places.		To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.		To all legal places.		To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.		
By Strangers.									
l. s. d. 20ths	l. s. d. 20ths		l. s. d. 20ths		l. s. d. 20ths		l. s. d. 20ths		
0 0 6 3	0 1 3 16 4/5		0 1 2 2 3/5		0 0 5 5 3/5		0 0 4 14 1/5		Old ſubſidy, new ſubſidy, 1/3 ſubſ. 2/3 ſubſidy, impoſt 1690 N° 10, duty on drugs, &c. ſubſidy 1747, & ſubſidy 1759.
0 2 11 0 1/2	0 2 6 13 1/2		0 2 3 16 1/2		0 2 6 13 1/2		0 2 3 16 1/2		Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.
0 0 4 19	0 1 0 4 4/5		0 0 10 10 3/5		0 0 4 1 3/5		0 0 3 10 1/5		Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0 0 6 3	0 1 3 16 4/5		0 1 2 2 3/5		0 0 5 5 3/5		0 0 4 14 1/5		Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. ſubſ. 1747, & ſ. 1759.
0 0 9 15 3/5	0 2 0 2 2/5		0 1 8 14		0 0 8 0 4/5		0 0 6 18		Old ſ. impoſt 1690, N° 10, & ſubſidy 1747.
0 2 8 12	0 6 8 8		0 5 9 ——		0 2 2 16		0 1 11 ——		
0 0 8 5	0 1 8 8		0 1 5 11		0 0 6 16		0 0 5 17		Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0 4 1 10	0 10 2 8		0 8 9 6		0 3 4 16		0 2 11 2		
0 1 3 ——	0 3 9 ——		0 3 9 ——		0 1 3 ——		0 1 3 ——		Impoſt 1692 N° 26.
0 4 1 10	0 10 2 8		0 8 9 6		0 3 4 16		0 2 11 2		Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0 0 2 6 7/10	0 0 2 0 9/10		0 0 1 17 1/10		0 2 0 0 9/10		0 0 1 17 1/10		Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, duty on drugs, &c. & ſ. 1747.
0 2 11 0 1/2	0 2 6 13 1/2		0 2 3 16 1/2		0 2 6 13 1/2		0 2 3 16 1/2		
0 0 2 9 1/2	0 0 6 2 2/5		0 0 5 5 3/10		0 0 2 0 4/5		0 0 1 15 1/10		Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. & ſubſidy 1747.
0 0 1 15 1/40	0 0 1 10 27/40		0 0 1 7 33/40		0 0 1 10 27/40		0 0 1 7 33/40		Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.
0 8 9 1 1/2	0 7 8 0 1/2		0 6 11 9 1/2		0 7 8 0 1/2		0 6 11 9 1/2		
0 12 4 10	1 10 7 4		1 6 3 18		0 10 2 8		0 8 9 6		Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. & ſubſidy 1747.
0 0 1 15 1/40	0 0 1 10 27/40		0 0 1 7 33/40		0 0 1 10 27/40		0 0 1 7 33/40		Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.
0 0 4 19	0 1 0 4 4/5		0 0 10 10 3/5		0 0 4 1 3/5		0 0 3 10 1/5		Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0 0 8 15 1/8	0 0 7 13 3/8		0 0 6 19 1/8		0 0 7 13 3/8		0 0 6 19 1/8		Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.
0 0 1 13	0 0 4 1 3/5		0 0 3 10 1/5		0 0 1 7 1/5		0 0 1 3 2/5		Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. & ſubſidy 1747.
0 0 4 2 1/2	0 0 10 4		0 0 8 15 1/2		0 0 3 8		0 0 2 18 1/2		

Inwards.	Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British.				Not from the place of their growth, or in foreign-built ships. By Strangers.				From the place of their growth, and in British-built ships. By British.			
Drugs, vocat.	l.	s.	d.	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
Cowitch, the pound				0	1	0	0	3	7	1/20	0	0	3	10 1/20	0	0	3	7 1/20
Cranium humanum, each				0	1	0												
Cream of tartar, *for dyers use, as by 3 and 4 Q. Ann. cap.* 4. the hundred weight, containing 112 lb				2	10	0												
But by 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered, and landed,* duty-free.																		
But on failure thereof, then to pay							0	7	2	12 1/2	0	7	10	2 1/2	0	7	2	12 1/2
Crystal in broken pieces for physick uses, the pound	0	3	4				0	1	11	5	0	2	0	15	0	0	7	15
Cubebs, the pound	0	1	4				0	0	9	6	0	0	9	18	0	0	3	2
But if from the East-Indies							0	0	11	14	0	1	0	6	0	0	3	18
Cummin seeds, the 112 lb	1	13	4				0	19	4	10	1	0	7	10	0	6	5	10
Cuscuta, the pound	0	1	0				0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6 1/2
Cyclamen, or Panis Porcinus, the pound	0	2	0				0	1	1	19	0	1	2	17	0	0	4	13
Daucus Creticus, the pound	0	4	0				0	2	3	18	0	2	5	14	0	0	9	6
Dens { Apri, the pound				0	2	0	0	6	14	1/10	0	0	7	0 1/10	0	0	6	14 1/10
Dens { Equi marini, the pound				0	2	0												
Diagredium, or Scammony, the pound	1	0	0				0	11	7	10	0	12	4	10	0	3	10	10
Diptamus { leaves, the pound	0	1	0				0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6 1/2
Diptamus { roots, the pound	0	1	0				0	0	10	9 1/2	0	0	11	2 1/2	0	0	3	9 1/2
Doronicum, the pound	0	2	6				0	1	5	8 3/4	0	1	6	11 1/4	0	0	5	16 3/4
Eboris rasurae, the pound				0	0	2	0	0	0	11 7/40	0	0	0	11 2/4 7/40	0	0	0	11 7/40
Elleborus Albus and Niger, the pound	0	0	8				0	0	4	13	0	0	4	19	0	0	1	11
Epithemum, the pound	0	1	0				0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6 1/2
Essence of lemons, the pound				0	6	8	0	1	10	7	0	1	11	7	0	1	10	7
Æs ustum, the pound	0	1	4				0	0	9	6	0	0	9	18	0	0	3	2
Euphorbium, the pound	0	0	8				0	0	4	13	0	0	4	19	0	0	1	11
Fechia brugiata, the hundred weight, containing 112 lb				0	10	0	0	2	9	10 1/2	0	2	11	0 1/2	0	2	9	10 1/2
Fennel seeds, the pound	0	0	6				0	0	3	9 3/4	0	0	3	14 1/4	0	0	1	3 3/4
Fenugreek, the 112 lb	0	15	0				0	8	8	12 1/2	0	9	3	7 1/2	0	2	10	17 1/2

Duties to be Paid on importation From the place of their growth, &c. By Strangers.				Duties to be Repaid on due Exportation. Not from the place of, &c. To all legal places.				Not from the place of, &c. To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				From the place of, &c. To all legal places.				From the place of, &c. To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
0	0	3	10 1/20	0	0	3	1 7/20	0	0	2	15 13/20	0	0	3	1 7/20	0	0	2	15 13/20					Old subsidy, new subsidy, 1/3 subsidy, 2/3 subsidy, impost 1692 N° 77, duty on drugs, &c. & subsidy 1747.
0	7	10	2 1/2	0	6	0	7 1/2	0	4	10	2 1/2	0	6	0	7 1/2	0	4	10	2 1/2					Old subs. impost 1692 N° 77, & subsidy 1747.
0	0	8	5	0	1	8	8	0	1	5	11	0	0	6	16	0	0	5	17					Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	3	6	0	0	8	3 1/5	0	0	7	0 2/5	0	0	2	14 2/5	0	0	2	6 4/5					
0	0	4	2	0	0	10	11 1/5	0	0	9	8 2/5	0	0	3	10 2/5	0	0	3	2 4/5					Old subs. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & s. 1759.
0	6	10	10	0	17	0		0	14	7	10	0	5	8		0	4	10	10					
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10					Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	0	4	19	0	1	0	4 4/5	0	0	10	10 3/8	0	0	4	1 3/5	0	0	3	10 1/5					
0	0	9	18	0	2	0	9 3/5	0	1	9	1 1/5	0	0	8	3 1/5	0	0	7	0 2/5					
0	0	7	0 1/10	0	0	6	2 7/10	0	0	5	11 3/10	0	0	6	2 7/10	0	0	5	11 3/10					Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 77, duty on drugs, &c. & subs. 1747.
0	4	1	10	0	10	2	8	0	8	9	6	0	3	4	16	0	2	11	2					Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10					Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	3	14 1/4	0	0	9	3 3/5	0	0	7	17 19/20	0	0	3	1 1/5	0	0	2	12 13/20					
0	0	6	3 3/4	0	1	3	6	0	1	1	3 1/4	0	0	5	2	0	0	4	7 3/4					
0	0	0	11 27/40	0	0	0	10 9/40	0	0	0	9 11/40	0	0	0	10 9/40	0	0	0	9 11/40					Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 77, duty on drugs, &c. & subs. 1747.
0	0	1	13	0	0	4	1 3/5	0	0	3	10 1/5	0	0	1	7 1/5	0	0	1	3 2/5					Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10					
0	1	11	7	0	1	8	9	0	1	6	11	0	1	8	9	0	1	6	11					Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 77, duty on drugs, &c. & subs. 1747.
0	0	3	6	0	0	8	3 1/5	0	0	7	0 2/5	0	0	2	14 2/5	0	0	2	6 4/5					Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	0	1	13	0	0	4	1 3/5	0	0	3	10 1/5	0	0	1	7 1/5	0	0	1	3 2/5					
0	2	11	0 1/2	0	2	6	13 1/2	0	2	3	16 1/2	0	2	6	13 1/2	0	2	3	16 1/2					Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 77, duty on drugs, &c. & subs. 1747.
0	0	1	4 3/4	0	0	3	1 1/5	0	0	2	12 13/20	0	0	1	0 2/5	0	0	0	17 11/20					Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	3	1	2 1/2	0	7	7	16	0	6	6	19 1/2	0	2	6	12	0	2	2	6 1/2					

Inwards.	Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British.				Not from the place of their growth, or in foreign-built ships. By Strangers.				From the place of their growth, and in British-built ships. By British.			
Drugs, vocat.	l.	s.	d.	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
Flores { Chamoemeli, the pound																		
Flores { Meliloti, the pound																		
				0	0	6	0	1	13	3 1/40	0	0	1	15	0	0	1	13 1/40
Flory, the pound	0	2	0				0	1	1	19	0	1	2	17	0	0	4	13
Folium Indiae, the pound	0	5	0				0	2	10	17 1/2	0	3	1	2 1/2	0	0	11	12 1/2
But if from the East-Indies							0	3	7	17 1/2	0	3	10	2 1/2	0	1	2	12 1/2
Fox lungs, the pound	0	3	0				0	1	8	18 1/2	0	1	10	5 1/2	0	0	6	19 1/2
Frankincense of France, or Parrosin, the 112 pounds	0	12	0				0	11	7	19	0	12	1	7	0	3	10	13
							0	6	11	14	0	7	5	2	0	2	3	18
Galanga, the pound	0	1	6				0	0	10	9 1/4	0	0	11	2 3/4	0	0	3	9 1/2
But if from the East-Indies							0	1	1	3 1/4	0	1	1	16 3/4	0	0	4	7 1/2
Galbanum, the pound	0	1	6				0	0	10	9 1/4	0	0	11	2 3/4	0	0	3	9 1/2
But if from the East-Indies							0	1	1	3 1/4	0	1	1	16 3/4	0	0	4	7 1/2
General, the pound	0	1	4				0	0	9	6	0	0	9	18	0	0	3	2
Gentiana, the pound	0	0	6				0	0	3	9 3/4	0	0	3	14 1/4	0	0	1	3 1/2
Grains of Guinea, or French grains, the 112 pounds *Vide in* G.	1	10	0				0	17	5	5	0	18	6	15	0	5	9	15
							1	9	1	17 1/2	1	10	3	7 1/2	0	9	8	12 1/2
Grana { *Pinae, the pound	0	1	0				0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6 1/2
Grana { *Tinctorum, the pound	0	2	6				0	1	5	8 3/4	0	1	6	11 1/4	0	0	5	16 1/2
Grana Germanica, *for dyers use, as by 3 and 4 Q. Ann. cap. 4. deemed unrated,* therefore for every 20s. value upon oath							0	5	7	1	0	5	10	1	0	5	7	1
Granadilla Peruviana, the pound				0	4	0	0	1	1	8 1/5	0	1	2	0 1/5	0	1	1	8 1/5
Green ginger, the pound	0	2	0				0	1	1	19	0	1	2	17	0	0	4	13
Guinea pepper, the pound	0	1	0				0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6 1/2
Gum Animi, the pound	0	1	0															

* *But if from the East-Indies pay more, the Subsidy* 1759.

Duties to be Paid on importation				Duties to be Repaid on due Exportation.												The several branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
From the place of their growth, &c.				Not from the place of, &c.						From the place of, &c.						
By Strangers.				To all legal places.				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				To all legal places.				To any Britiſh colony or plantation in America if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
0	0	1	15 1/40	0	0	1	10 7/40	0	0	1	7 3/40	0	0	1	10 7/40	0	0	1	7 3/40	Old ſubſidy, new ſubſ. 1/3 ſubſidy, 2/3 ſubſidy, impoſt 1692 N° 77, duty on drugs, &c. & ſubſidy 1747.
0	0	4	19	0	1	0	4 4/5	0	0	10	10 3/5	0	0	4	1 3/5	0	0	3	10 1/5	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	1	0	7 1/2	0	2	6	12	0	2	2	6 1/2	0	0	10	4	0	0	8	15 1/2	
0	1	3	7 1/2	0	3	3	12	0	2	11	6 1/2	0	1	1	4	0	0	11	15 1/2	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. ſubſ. 1747, & ſubſ. 1759.
0	0	7	8 1/2	0	1	6	7 1/5	0	1	3	15 9/10	0	0	6	2 2/5	0	0	5	5 3/10	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	4	0	9	0	7	9	13 4/5	0	6	11	8 3/5	0	2	7	4 3/5	0	2	3	16 1/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 36, duty on drugs, &c. French duty 2d 25 per cent. & ſubſ. 1747.
0	2	5	14	0	6	1	8 4/5	0	5	3	3 3/5	0	2	0	9 3/5	0	1	9	1 1/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	0	3	14 1/4	0	0	9	3 3/5	0	0	7	17 19/20	0	0	3	1 1/5	0	0	2	12 13/20	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. ſubſidy 1747, & ſubſ. 1759.
0	0	4	12 1/4	0	0	11	17 3/5	0	0	10	11 19/20	0	0	3	19 1/5	0	0	3	10 13/20	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	0	3	6	0	0	8	3 3/5	0	0	7	0 2/5	0	0	2	14 2/5	0	0	2	6 4/5	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. ſubſ. 1747, & ſ. 1759.
0	0	1	4 3/4	0	0	3	1 1/5	0	0	2	12 13/20	0	0	1	0 2/5	0	0	0	17 11/20	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690, N° 10, duty on drugs, &c. & ſ. 1747.
0	6	2	5	0	15	3	12	0	13	1	19	0	5	1	4	0	4	4	13	
0	10	1	2 1/2	0	19	6	4 1/2	0	17	4	11 1/2	0	6	6	1 1/2	0	5	9	10 1/2	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 36, duty on drugs, &c. French duty 2d 25 per cent. & ſubſ. 1747.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	0	6	3 3/4	0	1	3	6	0	1	1	3 1/4	0	0	5	2	0	0	4	7 3/4	
0	5	10	1	0	5	1	7	0	4	7	13	0	5	1	7	0	4	7	13	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.
0	1	2	0 1/5	0	1	0	5 2/5	0	0	11	2 3/5	0	1	0	5 2/5	0	0	11	2 3/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.
0	0	4	19	0	1	0	4 4/5	0	0	10	10 3/5	0	0	4	1 3/5	0	0	3	10 1/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſidy 1747.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	

Inwards.

Drugs, vocat.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	Rates. By 11 Geo. I. cap. 7. l.	s.	d.	Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	From the place of their growth, and in British-built ships. By British. l.	s.	d.	20ths
But if from the East-Indies							0	0	8	15 ½	0	0	9	4 ½	0	0	2	18 ½
Gum Arabick, or Gum Senega, the 112 pounds, *for dyers use, as by 3 and 4 Q. Ann. cap. 4.*	1	10	0															
But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered, and landed, duty-free.																		
But on failure thereof, then to pay							0	5	8	17	0	6	1	7	0	1	10	19
And,																		
By the following laws, the several further duties hereafter mentioned were imposed, viz.																		
By 5 Geo. III. cap. 37.																		
Gum Senega, *or* Gum Arabic, *the hundred weight averdupois*							0	0	6	—	0	0	6	—	0	0	6	—
And, by 25 Geo. II. cap. 32.																		
Gum Senega, *from any port or place in* Europe, *by any of his Majesty's subjects, in British-built ships navigated according to law, the hundred pounds weight*							0	10	0	—								
For further particulars, see the two branches, page 91.																		
Gum Armoniack, the pound	0	1	0				0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
But if from the East-Indies							0	0	8	15 ½	0	0	9	4 ½	0	0	2	18 ½
Gum Caramen, the pound	0	0	6				0	0	3	9 ¾	0	0	3	14 ¼	0	0	1	3 ¾
Gum Carannae, the pound	0	4	0				0	2	3	18	0	2	5	14	0	0	9	6
Gum Copal, the pound				0	0	10	0	0	2	15 ⅞	0	0	2	18 ⅜	0	0	2	15 ⅞
Gum Elemni, the pound	0	0	10				0	0	5	16 ¼	0	0	6	3 ¾	0	0	1	18 ¾
Gum Guaici, the pound	0	4	0				0	2	3	18	0	2	5	14	0	0	9	6
Gum Hederae, the pound	0	4	0															
Gum Juniperi. *Vide* Gum Sandrake.																		
Gum Lack, the pound	0	1	0				0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
But if from the East-Indies							0	0	8	15 ½	0	0	9	4 ½	0	0	2	18 ½
If Stick-lack, *for dyers use, as by 3 and 4 Q. Ann. cap. 4.*	0	1	0															
But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered, and landed, duty-free.																		
But on failure thereof, then to pay							0	0	2	5 9/10	0	0	2	8 9/10	0	0	0	15 9/10
If Cake-lack, *for dyers use, as by 3 and 4 Q. Ann. cap. 4. the pound*	0	1	0				0	0	2	5 9/10	0	0	2	8 9/10	0	0	0	15 9/10

Gum

Duties to be Paid on importation: From the place of their growth, &c. — By Strangers.				Duties to be Repaid on due Exportation: Not from the place of, &c. — To all legal places.				Not from the place of, &c. — To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				From the place of, &c. — To all legal places.				From the place of, &c. — To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
0	0	3	7 ½	0	0	7	18 ⅖	0	0	7	1 3/10	0	0	2	12 ⅘	0	0	2	7 1/10	Old subsidy, new subsidy, ⅓ subs. ⅔ subsidy, impost 1690 N° 10, duty on drugs, &c. subsidy 1747, & subsidy 1759.
0	2	0	9	0	5	0	6	0	4	3	15	0	1	8	2	0	1	5	5	Old subsidy, impost 1690 N° 10, & subsidy 1747.
0	0	6																		Additional duty on Gum Senega and Gum Arabic, 1765.
																				Duty on Gum Senega, 1752.
0	0	2	9 ½	0	0	6	2 ⅖	0	0	5	5 3/10	0	0	2	0 ⅘	0	0	1	15 1/10	Old s. new s. ⅓ s. ⅔ s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	3	1 ½	0	0	7	18 ⅖	0	0	7	1 3/10	0	0	2	12 ⅘	0	0	2	7 1/10	Old s. new s. ⅓ s. ⅔ s. impost 1690 N° 10, duty on drugs, &c. subs. 1747, & s. 1759.
0	0	1	4 ¾	0	0	3	1 ⅕	0	0	2	12 3/20	0	0	1	0 ⅖	0	0	0	17 11/20	Old subs. new s. ⅓ s. ⅔ s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	9	18	0	2	0	9 ⅗	0	1	9	1 ⅕	0	0	8	3 ⅕	0	0	7	0 ⅖	
0	0	2	18 ⅜	0	0	2	11 ⅛	0	0	2	6 ⅜	0	0	2	11 ⅛	0	0	2	6 ⅜	Old s. new s. ⅓ s. ⅔ s. impost 1692 N° 77, duty on drugs, &c. & subs. 1747.
0	0	2	1 ¼	0	0	5	2	0	0	4	7 ¾	0	0	1	14	0	0	1	9 ¼	Old s. new s. ⅓ s. ⅔ s. imp. 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	9	18	0	2	0	9 ⅗	0	1	9	1 ⅕	0	0	8	3 ⅕	0	0	7	0 ⅖	
0	0	2	9 ½	0	0	6	2 ⅖	0	0	5	5 3/10	0	0	2	0 ⅘	0	0	1	15 1/10	
0	0	3	1 ½	0	0	7	18 ⅖	0	0	7	1 3/10	0	0	2	12 ⅘	0	0	2	7 1/10	Old s. new s. ⅓ s. ⅔ s. imp. 1690 N° 10, duty on drugs, &c. subsidy 1747, & subs. 1759.
0	0	0	16 3/10	0	0	2	0 ⅕	0	0	1	14 ½	0	0	0	13 ⅖	0	0	0	11 ½	Old s. impost 1690, N° 10, & subsidy 1747.
0	0	0	16 3/10	0	0	2	0 ⅕	0	0	1	14 ½	0	0	0	13 ⅖	0	0	0	11 ½	

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	From the place of their growth, and in British-built ships. By British. l.	s.	d.	20ths
Drugs, vocat.																		
Gum Mount-jack, *for dyers use, as by* 3 *and* 4 Q. *Ann. cap.* 4. *deemed unrated;* therefore for every 20s. value upon oath	—	—	—	—	—	—	0	5	7	1	0	5	10	1	0	5	7	1
Gum Opoponax, the pound	0	6	8	—	—	—	0	3	10	10	0	4	1	10	0	1	1	10
Gum *But if from the East-Indies*	—	—	—	—	—	—	0	4	10	10	0	5	1	10	0	1	7	10
Gum Sandrake, or Juniperi, the 112 lb	1	8	0	—	—	—	0	16	3	6	0	17	3	18	0	5	5	2
Gum Sarcocol, the pound	0	1	6	—	—	—	0	0	10	9 ¼	0	0	11	2 ¾	0	0	3	9 ½
Gum Seneca. *Vide* Gum Arabick.																		
Gum Serapinum, or Sagapenum, the pound	0	1	6	—	—	—	0	0	10	9 ¼	0	0	11	2 ¾	0	0	3	9 ½
Gum Tacamahaca, the pound	0	4	0	—	—	—	0	2	3	18	0	2	5	14	0	0	9	6
Gum Tragacanth, the pound	0	1	0	—	—	—	0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Gutta gambae. *Vide* Cambogium.																		
Hermodactilus, the pound	0	2	0	—	—	—	0	1	1	19	0	1	2	17	0	0	4	13
Holliwortles. *Vide* Bunkins.																		
* Horns of harts or stags, the hundred	1	10	0	—	—	—	0	17	5	5	0	18	6	15	0	5	9	15
Hypocistis, the pound	0	2	0	—	—	—	0	1	1	19	0	1	2	17	0	0	4	13
Jesuits bark. *Vide* Cortex Peruvianus.																		
Jessamine ointment, *for dyers use, as by* 3 *and* 4 Q. *Ann. cap.* 4. *deemed unrated;* therefore for every 20s. value upon oath	—	—	—	—	—	—	0	5	7	1	0	5	10	1	0	5	7	1
Incense, or Olibanum, the 112 lb	5	0	0	—	—	—	2	18	1	10	3	1	10	10	0	19	4	10
Jalop, the pound	0	4	0	—	—	—	0	2	3	18	0	2	5	14	0	0	9	6
Ireos, the 112 lb	2	10	0	—	—	—	1	9	0	15	1	10	11	5	0	9	8	5
Isinglass, *for dyers use, as by* 3 *and* 4 Q. *Ann. cap.* 4. the 112 lb	5	0	0															
But by 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered, and landed, is* duty-free.																		
But on failure thereof, then to pay	—	—	—	—	—	—	0	19	1	10	1	0	4	10	0	6	4	10
Jujubes, the pound	0	1	0	—	—	—	0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Juniper berries, the 112 lb	1	0	0	—	—	—	0	11	7	10	0	12	4	10	0	3	10	10
But if of France	—	—	—	—	—	—	0	19	5	5	1	0	2	5	0	6	5	15
Labdanum, or Lapadonum, the pound	0	1	0	—	—	—	0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Lack. *Vide* Gum lack.																		
Lapis Calaminaris, the 112 lb	0	16	8	—	—	—	0	9	8	5	0	10	3	15	0	3	2	15
Lapis Contra yerva, the ounce	0	5	0	—	—	—	0	2	10	17 ½½	0	3	1	2 ½½	0	0	11	12 ½½
Lapis Haematitis, the pound	0	1	0	—	—	—	0	0	6	19 ½½	0	0	7	8 ½½	0	0	2	6 ½½
Vide Blood-stones *in* S.																		

* *N. B.* Elk horns, *by practice, pay the same duty.*

Duties to be Paid on importation				Duties to be Repaid on due Exportation.												The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
From the place of their growth, &c.				Not from the place of, &c.								From the place of, &c.				
By Strangers.				To all legal places.				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				To all legal places.				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.			
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
0	5	10	1	0	5	1	7	0	4	7	13	0	5	1	7	0	4	7	13	Old subsidy, new subs. 1/3 subsidy, 2/3 subsidy, impost 1692 N° 77, duty on drugs, &c. & subsidy 1747.
0	1	4	10	0	3	4	16	0	2	11	2	0	1	1	12	0	0	11	14	Old subs. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	1	8	10	0	4	4	16	0	3	11	2	0	1	5	12	0	1	3	14	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & subs. 1759.
0	5	9	6	0	14	3	7 1/5	0	12	3	8 2/5	0	4	9	2 2/5	0	4	1	2 4/5	
0	0	3	14 1/4	0	0	9	3 3/5	0	0	7	17 10/20	0	0	3	1 1/5	0	0	2	12 13/20	
0	0	3	14 1/4	0	0	9	3 3/5	0	0	7	17 19/20	0	0	3	1 1/5	0	0	2	12 13/20	
0	0	9	18	0	2	0	9 3/5	0	1	9	1 1/5	0	0	8	3 1/5	0	0	7	0 2/5	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	
0	0	4	19	0	1	0	4 4/5	0	0	10	10 3/5	0	0	4	1 3/5	0	0	3	10 1/5	
0	6	2	5	0	15	3	12	0	13	1	19	0	5	1	4	0	4	4	13	
0	0	4	19	0	1	0	4 4/5	0	0	10	10 3/5	0	0	4	1 3/5	0	0	3	10 1/5	
0	5	10	1	0	5	1	7	0	4	7	13	0	5	1	7	0	4	7	13	Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 77, duty on drugs, &c. & subs. 1747.
1	0	7	10	2	11	0	—	2	3	10	10	0	17	0	—	0	14	7	10	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	9	18	0	2	0	9 3/5	0	1	9	1 1/5	0	0	8	3 1/5	0	0	7	0 2/5	
0	10	3	15	1	5	6	—	1	1	11	5	0	8	6	—	0	7	3	15	
0	6	9	10	0	16	9	—	0	14	4	10	0	5	7	—	0	4	9	10	Old subs. impost 1690 N° 10, & subs. 1747.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	4	1	10	0	10	2	8	0	8	9	6	0	3	4	16	0	2	11	2	
0	6	8	15	0	13	0	3	0	11	7	1	0	4	4	1	0	3	10	7	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 36, duty on drugs, &c. French duty 2d 25 per cent. & subs. 1747.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	
0	3	5	5	0	8	6	—	0	7	3	15	0	2	10	—	0	2	5	5	Old s. new s. 1/3 s. 2/3 s. impost 1690, N° 10, duty on drugs, &c. & s. 1747.
1	0	7	1/2	0	2	6	12	0	2	2	6 1/2	0	0	10	4	0	0	8	15 1/2	
0	2	9	1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	

Inwards.

Drugs, vocat.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	Duties to be paid on importation. Not from the place of their growth or in foreign-built ships. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	From the place of their growth, and in British-built ships. By British. l.	s.	d.	20ths
Lapis: Hibernicus, the hund. weight, containing 112 lb	—	—	—	1	0	0	0	5	7	1	0	5	10	1	0	5	7	1
Hyacinthi, the pound	—	—	—	0	4	0	0	1	1	8 1/5	0	1	2	0 1/5	0	1	1	8 1/5
Judaicus, the pound	0	1	0	—	—	—	0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6 1/2
Lazuli, the pound	0	10	0	—	—	—	0	5	9	15	0	6	2	5	0	1	11	5
But if from the East-Indies	—	—	—	—	—	—	0	7	3	15	0	7	8	5	0	2	5	5
Magnetis, the pound	—	—	—	0	1	0	0	0	3	7 1/20	0	0	3	10 1/20	0	0	3	7 1/20
Nephriticus, the pound	—	—	—	0	5	0	0	1	4	15 1/4	0	1	5	10 1/2	0	1	4	15 1/2
Ostiocolla, the pound	—	—	—	0	0	6	0	0	1	13 3/40	0	0	1	15 1/40	0	0	1	13 1/40
Rubinus, the pound	—	—	—	0	1	0												
Sapphirus, the pound	—	—	—	0	1	0	0	3	7	1/20	0	0	3	10 1/20	0	0	3	7 1/20
Smaragdus, the pound	—	—	—	0	1	0												
Spongiae, the pound	—	—	—	0	1	0												
Topagae, the pound	—	—	—	0	1	0	0	3	7	1/20	0	0	3	10 1/20	0	0	3	7 1/20
Tutiae, the pound	0	1	0	—	—	—												
Leaves of: Roses, the pound	0	1	0	—	—	—	0	6	19	1/2	0	0	7	8 1/2	0	0	2	6 1/2
Leaves of: Violets or flowers, the pound	0	0	8	—	—	—	0	0	4	13	0	0	4	19	0	0	1	11
Lentiles, the pound	0	0	3	—	—	—	0	0	1	14 7/8	0	0	1	17 1/8	0	0	0	11 1/8
Lignum: Aloes, the pound	0	10	0	—	—	—	0	5	9	15	0	6	2	5	0	1	11	5
But if from the East-Indies	—	—	—	—	—	—	0	7	3	15	0	7	8	5	0	2	5	5
Lignum: Asphaltum, the pound	0	1	0	—	—	—	0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6 1/2
Lignum: Nephriticum, the pound	0	4	0	—	—	—	0	2	3	18	0	2	5	14	0	0	9	6
Lignum: Rhodium, the 112 lb	0	10	0	—	—	—												
Lignum: Vitae, the 112 lb	0	10	0	—	—	—	0	5	9	15	0	6	2	5	0	1	11	5
But by 1 *Geo. II. cap.* 17. § 5. *if* Lignum vitae *be regularly imported from the British plantations in America, it is* free.																		
Limum. *Vide* Argentum sublime.																		
Litharge, *for dyers use, as by* 3 *and* 4 *Q. Ann. cap.* 4. of Gold, the 112 lb	0	12	0	—	—	—	0	2	3	10 4/5	0	2	5	6 4/5	0	0	9	3 4/5
Litharge, *for dyers use, as by* 3 *and* 4 *Q. Ann. cap.* 4. of Silver, the 112 lb	0	10	0	—	—	—	0	1	10	19	0	2	0	9	0	0	7	13
Locust, the pound	0	1	4	—	—	—	0	0	9	6	0	0	9	18	0	0	3	2
Lupines, the 112 lb	0	10	0	—	—	—	0	5	9	15	0	6	2	5	0	1	11	5
Lyntiscus, or Xylobalsamum, the pound	0	1	8	—	—	—	0	0	11	12 1/2	0	1	0	7 1/2	0	0	3	17 1/2
Madder roots, or Rubea tinctorum, *for dyers use, as by* 3 *and* 4 *Q. Ann. cap.* 4. the pound	0	1	0															
But by 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered, and landed,* duty-free.																		
But on failure thereof, then to pay	—	—	—	—	—	—	0	0	2	5 9/10	0	0	2	8 9/10	0	0	0	15 9/10

Duties to be Repaid on due Exportation.																The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
Paid on importation				Repaid on due Exportation.												
From the place of their growth, &c.				Not from the place of, &c.						From the place of, &c.						
By Strangers.				To all legal places.				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				To all legal places.				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
0	5	10	1	0	5	1	7	0	4	7	13	0	5	1	7	0	4	7	13	Old subsidy, new subsidy, 1/3 subsidy, 2/3 subsidy, impost 1692 N° 77, duty on drugs, &c. & subsidy 1747.
0	1	2	0 1/5	0	1	0	5 2/5	0	0	11	2 3/5	0	1	0	5 2/5	0	0	11	2 3/5	
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	2	0	15	0	5	1	4	0	4	4	13	0	1	8	8	0	1	5	11	
0	2	6	15	0	6	7	4	0	5	10	13	0	3	2	8	0	2	11	11	Old subs. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & s. 1759.
0	0	3	10 1/20	0	0	3	1 7/20	0	0	2	15 13/20	0	0	3	1 7/20	0	0	2	15 13/20	Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 77, duty on drugs, &c. & subsidy 1747.
0	1	5	10 1/4	0	1	3	6 3/4	0	1	1	18 1/4	0	1	3	6 3/4	0	1	1	18 1/4	
0	0	1	15 1/40	0	0	1	10 27/40	0	0	1	7 33/40	0	0	1	10 27/40	0	0	1	7 33/40	
0	0	3	10 1/20	0	0	3	1 7/20	0	0	2	15 13/20	0	0	3	1 7/20	0	0	2	15 13/20	
0	0	3	10 1/20	0	0	3	1 7/20	0	0	2	15 13/20	0	0	3	1 7/20	0	0	2	15 13/20	
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	0	1	13	0	0	4	1 3/5	0	0	3	10 1/5	0	0	1	7 1/5	0	0	1	3 2/5	
0	0	0	12 3/8	0	0	1	10 3/5	0	0	1	6 13/40	0	0	0	10 1/5	0	0	0	8 31/40	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	2	0	15	0	5	1	4	0	4	4	13	0	1	8	8	0	1	5	11	
0	2	6	15	0	6	7	4	0	5	10	13	0	3	2	8	0	2	11	11	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subsidy 1747, & subs. 1759.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	0	9	18	0	2	0	9 3/5	0	1	9	1 1/5	0	0	8	3 1/5	0	0	7	0 2/5	
0	2	0	15	0	5	1	4	0	4	4	13	0	1	8	8	0	1	5	11	
0	0	9	15 3/5	0	2	0	2 2/5	0	1	8	14	0	0	8	0 4/5	0	0	6	18	Old subs. impost 1690 N° 10, & subsidy 1747.
0	0	8	3	0	1	8	2	0	1	5	5	0	0	6	14	0	0	5	15	
0	0	3	6	0	0	8	3 1/5	0	0	7	0 2/5	0	0	2	14 2/5	0	0	2	6 4/5	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	2	0	15	0	5	1	4	0	4	4	13	0	1	8	8	0	1	5	11	
0	0	4	2 1/2	0	0	10	4	0	0	8	15 1/2	0	0	3	8	0	0	2	18 1/2	
0	0	0	16 3/10	0	0	2	0 1/5	0	0	1	14 1/2	0	0	0	13 2/5	0	0	0	11 1/2	Old subs. impost 1690 N° 10, & subsidy 1747.

Inwards.

Drugs, vocat.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	Rates. By 11 Geo. I. cap. 7. l.	s.	d.	Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	From the place of their growth, and in British-built ships. By British. l.	s.	d.	20ths
Manna, the pound	0	2	6				0	1	5	8 ¾	0	1	6	11 ¼	0	0	5	16 ¼
Marmelade, the pound	0	1	0				0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Mastick, red, the pound	0	1	0															
Mastick, white, the pound	0	3	4				0	1	11	5	0	2	0	15	0	0	7	15
Mechoacana, the pound	0	2	6				0	1	5	8 ¾	0	1	6	11 ¼	0	0	5	16 ¼
Mercury, Precipitat, the pound	0	6	8				0	3	10	10	0	4	1	10	0	1	3	10
Mercury, Sublimat, the pound	0	3	0				0	1	8	18 ½	0	1	10	5 ½	0	0	6	19 ½
Millium solis, the pound	0	1	0				0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Mirabolanes, condited, the pound	0	1	8				0	0	11	12 ½	0	1	0	7 ½	0	0	3	17 ½
Mirabolanes, *But if from the East-Indies*							0	1	2	12 ½	0	1	3	7 ½	0	0	4	17 ½
Mirabolanes, dry, the pound	0	1	0				0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Mirabolanes, *But if from the East-Indies*							0	0	8	15 ½	0	0	9	4 ½	0	0	2	18 ½
Mithridate Venetiae, the pound	0	10	0				0	5	9	15	0	6	2	5	0	1	11	5
Vide letter M *for* Mithridate.																		
Myrtle berries, the pound	0	1	0				0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Mother of pearl shells, not of East-India, the pound				0	1	0	0	0	3	7 1/20	0	0	3	10 1/20	0	0	3	7 1/10
Mummia, the pound	0	1	0				0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Musk, the ounce troy	2	0	0				1	3	3		1	4	9		0	7	9	
Musk, *But if from the East-Indies*							1	9	3		1	10	3		0	9	9	
Musk, Cods, the dozen	2	0	0				1	3	3		1	4	9		0	7	9	
Musk, *But if from the East-Indies*							1	9	3		1	10	3		0	9	9	
Myrrha, the pound	0	3	0				0	1	8	18 ½	0	1	10	5 ½	0	0	6	19 ½
But if from the East-Indies							0	2	2	6 ½	0	2	3	13 ½	0	0	8	15 ½
Nardus Celtica, or Spica Romana, the 112 lb	5	12	0				3	5	1	4	3	9	3	12	1	1	8	8
Nigella, the pound	0	0	8				0	0	4	13	0	0	4	19	0	0	1	11
Nitrum, the pound	0	2	0				0	1	1	19	0	1	2	17	0	0	4	13
Nutmegs condited, the pound	0	4	0				0	2	3	18	0	2	5	14	0	0	9	6
But if from the East-Indies							0	2	11	2	0	3	0	14	0	0	11	14

Duties to be Paid on importation				Duties to be Repaid on due Exportation.												The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
From the place of their growth, &c.				Not from the place of, &c.						From the place of, &c.						
By Strangers.				To all legal places.				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				To all legal places.				To any British colony or plantation in America if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
0	0	6	3 3/4	0	1	3	6	0	1	1	3 1/4	0	0	5	2	0	0	4	7 3/4	Old subsidy, new subs. 1/3 subsidy, 2/3 subsidy, impost 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	
0	0	8	5	0	1	8	8	0	1	5	11	0	0	6	16	0	0	5	17	
0	0	6	3 3/4	0	1	3	6	0	1	1	3 1/4	0	0	5	2	0	0	4	7 3/4	
0	1	4	10	0	3	4	16	0	2	11	2	0	1	1	12	0	0	11	14	
0	0	7	8 1/2	0	1	6	7 1/5	0	1	3	15 9/10	0	0	6	2 2/5	0	0	5	5 3/10	
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	
0	0	4	2 1/2	0	0	10	4	0	0	8	15 1/2	0	0	3	8	0	0	2	18 1/2	
0	0	5	2 1/2	0	1	1	4	0	0	11	15 1/2	0	0	4	8	0	0	3	18 1/2	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & subs. 1759.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	Old subs. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	3	1 1/2	0	0	7	18 2/5	0	0	7	1 3/10	0	0	2	12 4/5	0	0	2	7 1/10	Old subs. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & s. 1759.
0	2	0	15	0	5	1	4	0	4	4	13	0	1	8	8	0	1	5	11	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	
0	0	3	10 1/20	0	0	3	1 7/20	0	0	2	15 13/20	0	0	3	1 7/20	0	0	2	15 13/20	Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 77, duty on drugs, &c. & subs. 1747.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	8	3	—	1	0	4	16	0	17	6	12	0	6	9	12	0	5	10	4	
0	10	3	—	1	6	4	16	1	3	6	12	0	8	9	12	0	7	10	4	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. s. 1747, & subsidy 1759.
0	8	3	—	1	0	4	16	0	17	6	12	0	6	9	12	0	5	10	4	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	10	3	—	1	6	4	16	1	3	6	12	0	8	9	12	0	7	10	4	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. s. 1747, & subs. 1759.
0	0	7	8 1/2	0	1	6	7 1/5	0	1	3	15 9/10	0	0	6	2 2/5	0	0	5	5 3/10	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	0	9	4 1/2	0	1	11	15 1/5	0	1	9	3 9/10	0	0	7	18 2/5	0	0	7	1 3/10	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. s. 1747, & s. 1759.
1	3	1	4	2	17	1	8 4/5	2	9	1	13 2/5	0	19	0	9 3/5	0	16	4	11 1/5	Old s. new s. 1/3 s. 2/3 s. impost 1690, N° 10, duty on drugs, &c. & s. 1747.
0	0	1	13	0	0	4	1 3/5	0	0	3	10 1/5	0	0	1	7 1/5	0	0	1	3 2/5	
0	0	4	19	0	1	0	4 4/5	0	0	10	10 3/5	0	0	4	1 3/5	0	0	3	10 1/5	
0	0	9	18	0	2	0	9 3/5	0	1	9	1 1/5	0	0	8	3 1/5	0	0	7	0 2/5	
1	0	6		0	2	7	13 3/5	0	2	4	5 1/5	0	0	10	11 1/5	0	0	9	8 2/5	Same branches as last, & s. 1759.

Inwards.	Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British.				Not from the place of their growth, or in foreign-built ships. By Strangers.				From the place of their growth, and in British-built ships. By British.			
Drugs, vocat.	l.	s.	d.	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
Nux *de Benne, the pound	0	1	0				0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Nux *Cupreſſi, the pound	0	0	8				0	0	4	13	0	0	4	19	0	0	1	11
Nux *Indica, the piece	0	0	6				0	0	3	9 ¾	0	0	3	14 ¼	0	0	1	3 ¼
Nux Pini, or Grana pini, the pound	0	1	0				0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Nux Piſtachiae. *Vide* Piſtachias.																		
Nux Vomica, the pound	0	0	8				0	0	4	13	0	0	4	19	0	0	1	11
Olibanum, or Incense, the 112 lb	5	0	0				2	18	1	10	3	1	10	10	0	19	4	10
Opium, the pound	0	10	0				0	5	9	15	0	6	2	5	0	1	11	5
Orabus, the pound	0	0	6				0	0	3	9 ¾	0	0	3	14 ¼	0	0	1	3 ¼
Orange flower ointment, the pound	0	2	6				0	1	5	8 ¾	0	1	6	11 ¼	0	0	5	16 ¼
Orange flower water, the gallon	0	5	0				0	2	10	17 ½	0	3	1	2 ½	0	0	11	12 ½
Orcant, or Almiet, the pound	0	1	0				0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Origanum, the pound	0	0	8				0	0	4	13	0	0	4	19	0	0	1	11
Orpiment, or Auripigmentum, the 112 lb	2	0	0				1	3	3		1	4	9		0	7	9	
Oſipium huirredum, the pound	0	0	6				0	0	3	9 ¾	0	0	3	14 ¼	0	0	1	3 ¼
Oſſa de corde cervi, the pound	2	0	0				1	3	3		1	4	9		0	7	9	
Oil of Almonds, the pound	0	1	0				0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Oil of Amber, the pound	0	10	0				0	6	9		0	7	1	10	0	2	3	
Oleum annisi, the pound				0	5	0	0	1	4	15 ¼	0	1	5	10 ¼	0	1	4	15 ¼
Oil — de Bay, the 112 lb	2	0	0				1	3	3		1	4	9		0	7	9	
Oil — de Ben, the pound	0	6	8				0	3	10	10	0	4	1	10	0	1	3	10
Oleum Cariophyllorum, the pound				0	10	0	0	2	9	10 ½	0	2	11	0 ½	0	2	9	10 ½
Oleum Carui, the pound				0	5	0	1	4	15	14	0	1	5	10 ¼	0	1	4	15 ¼
Oleum Cinnamomi, the ounce troy				0	5	0												
Oleum Cymini, the pound				0	4	0	0	1	1	8 ⅕	0	1	2	0 ⅕	0	1	1	8 ⅕
Oleum Juniperi, the pound				0	2	0	0	0	6	14 1/10	0	0	7	0 1/10	0	0	6	14 1/10
Oleum copavia. *See* Balſamum copavia.																		
Oil of mace, or nutmegs, the pound	0	6	0				0	3	5	17	0	3	8	11	0	1	1	19
Oleum Nucis muſcatae liquidum, the pound				0	6	8	0	1	10	7	0	1	11	7	0	1	10	7
Oleum *But if of France*							0	4	9	7	0	4	9	7	0	4	9	7
Oleum Origani, the pound				0	5	0	0	1	4	15 ¼	0	1	5	10 ¼	0	1	4	15 ¼
Oleum Palmae, the hund. weight, containing 112 lb				1	0	0	0	5	7	1	0	5	10	1	0	5	7	1
Oil of peony, *for dyers uſe, as by* 3 *and* 4 *Q. Ann. cap.* 4. *deemed unrated;* therefore for every 20s. value upon oath							0	5	7	1	0	5	10	1	0	5	7	1

* *But if from the Eaſt-Indies, pay more, the ſubſidy* 1759.

Duties to be Paid on importation: From the place of their growth, &c. By Strangers.				Duties to be Repaid on due Exportation: Not from the place of, &c. To all legal places.				Not from the place of, &c. To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				From the place of, &c. To all legal places.				From the place of, &c. To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
0	0	2	9 ½	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	Old ſubſidy, new ſubſidy, 1/3 ſubſ. 2/3 ſubſidy, impoſt 1690 N° 10, duty on drugs, &c. & ſubſidy 1747.
0	0	1	13	0	0	4	1 2/5	0	0	3	10 1/5	0	0	1	7 1/5	0	0	1	3 2/5	
0	0	1	4 ¾	0	0	3	1 1/5	0	0	2	12 3/20	0	0	1	0 2/5	0	0	0	17 11/20	
0	0	2	9 ½	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	
0	0	1	13	0	0	4	1 3/5	0	0	3	10 1/5	0	0	1	7 1/5	0	0	1	3 2/5	
1	0	7	10	2	11	0		2	3	10	10	0	17	0		0	14	7	10	
0	2	0	15	0	5	1	4	0	4	4	13	0	1	8	8	0	1	5	11	
0	0	1	4 ¾	0	0	3	1 1/5	0	0	2	12 3/20	0	0	1	0 2/5	0	0	0	17 11/20	
0	0	6	3 ¾	0	1	3	6	0	1	1	3 1/4	0	0	5	2	0	0	4	7 ¾	
0	1	0	7 ½	0	2	6	12	0	2	2	6 ½	0	0	10	4	0	0	8	15 ½	
0	0	2	9 ½	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	
0	0	1	13	0	0	4	1 3/5	0	0	3	10 1/5	0	0	1	7 1/5	0	0	1	3 2/5	
0	8	3		1	0	4	16	0	17	6	12	0	6	9	12	0	5	10	4	
0	0	1	4 ¾	0	0	3	1 1/5	0	0	2	12 3/20	0	0	1	0 2/5	0	0	0	17 11/20	
0	8	3		1	0	4	16	0	17	6	12	0	6	9	12	0	5	10	4	
0	0	2	9 ½	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	
0	2	4	10	0	6	0	9	0	5	3	18	0	2	0	3	0	1	9	6	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, imp. 1692 N° 2. duty on drugs, &c. & ſubſ. 1747.
0	1	5	10 ¼	0	1	3	6 ¾	0	1	1	18 ¼	0	1	3	6 ¾	0	1	1	18 ¼	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.
0	8	3		1	0	4	16	0	17	6	12	0	6	9	12	0	5	10	4	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	1	4	10	0	3	4	16	0	2	11	2	0	1	1	12	0	0	11	14	
0	2	11	0 ½	0	2	6	13 ½	0	2	3	16 ½	0	2	6	13 ½	0	2	3	16 ½	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.
0	1	5	10 ¼	0	1	3	6 ¾	0	1	1	18 ¼	0	1	3	6 ¾	0	1	1	18 ¼	
0	1	2	0 1/5	0	1	0	5 2/5	0	0	11	2 3/5	0	1	0	5 2/5	0	0	11	2 3/5	
0	0	7	0 1/10	0	0	6	2 7/10	0	0	5	11 3/10	0	0	6	2 7/10	0	0	5	11 3/10	
0	1	2	17	0	3	0	14 2/5	0	2	7	11 4/5	0	1	0	4 4/5	0	0	10	10 3/5	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	1	11	7	0	1	8	9	0	1	6	11	0	1	8	9	0	1	6	11	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, duty on drugs, &c, & ſubſ. 1747.
0	4	10	7	0	2	11	9	0	2	9	11	0	2	11	9	0	2	9	11	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 36, French duty 2d 25 per cent. duty on drugs, &c. & ſubſ. 1747.
0	1	5	10 ¼	0	1	3	6 ¾	0	1	1	18 ¼	0	1	3	6 ¾	0	1	1	18 ¼	
0	5	10	1	0	5	1	7	0	4	7	13	0	5	1	7	0	4	7	13	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.
0	5	10	1	0	5	1	7	0	4	7	13	0	5	1	7	0	4	7	13	

Inwards.	Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British.				By Strangers.				From the place of their growth, and in British-built ships. By British.			
Drugs, vocat.	l.	s.	d.	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
Oleum Petroleum, the pound	0	1	8	—	—	—	0	0	11	12 ½	0	1	0	7 ½	0	0	3	17 ½
Oleum Rhodii, the pound	—	—	—	2	10	0	0	13	11	12 ½	0	14	7	2 ½	0	13	11	12 ½
Oil of rosemary, the pound	0	8	0	—	—	—	0	4	7	16	0	4	11	8	0	1	6	12
Oleum sassafrae, the pound	—	—	—	0	4	0	0	1	1	8 ⅕	0	1	2	0 ⅕	0	1	1	8 ⅕
Oil de scorpions, the pound	0	2	8	—	—	—	0	1	6	12	0	1	7	16	0	0	6	4
Oil of spike, the pound	0	1	8	—	—	—	0	0	11	12 ½	0	1	0	7 ½	0	0	3	17 ½
Oleum thymae, the pound	—	—	—	0	5	0	0	1	4	15 ¼	0	1	5	10 ¼	0	1	4	15 ¼
*Oil of turpentine, the pound	0	0	6	—	—	—	0	0	3	9 ¾	0	0	3	14 ¼	0	0	1	3 ¼
Oleum vitrioli, the pound	—	—	—	0	1	0	0	0	3	7 1/20	0	0	3	10 1/20	0	0	3	7 1/20
*Oil Orange, Jeffamine, or other perfumed oils, not otherwise rated, the pound	—	—	—	0	5	0	0	1	4	15 ¼	0	1	5	10 ¼	0	1	4	15 ¼
*Oil Chemical oils, not otherwise rated, the pound	—	—	—	0	2	0	0	0	6	14 1/10	0	0	7	0 1/10	0	0	6	14 1/10
Panisporcinus. *See* Cyclamen.																		
Panther, the pound	4	0	0	—	—	—	2	6	6	—	2	9	6	—	0	15	6	—
Parrosin. *See* Frakincense.																		
Pearl beaten, the ounce troy	0	3	4	—	—	—	0	1	11	5	0	2	0	15	0	0	7	15
Pellitory, the pound	0	0	6	—	—	—	0	0	3	9 ¾	0	0	3	14 ¼	0	0	1	3 ¼
Pepper long, the pound	0	1	0	—	—	—	0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Piony seeds, the pound	0	0	8	—	—	—	0	0	4	13	0	0	4	19	0	0	1	11
Pistachias, or Nux pistachiae, the lb	0	1	0	—	—	—	0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Pistolochia. *Vide* Bunkins.																		
Pix Burgundiae, the 112 lb	0	15	0	—	—	—	0	14	6	18 ¾	0	15	1	13 ¾	0	4	10	6 ¾
Polypodium, the pound	0	0	4	—	—	—	0	0	2	6 ½	0	0	2	9 ½	0	0	0	15 ½
Polium montanum, the pound	0	0	8	—	—	—	0	0	4	13	0	0	4	19	0	0	1	11
Pomatum, *for dyers use, as by* 3 *and* 4 *Q. Ann. cap.* 4. *deemed unrated*, therefore for every 20s. value upon oath	—	—	—	—	—	—	0	5	7	1	0	5	10	1	0	5	7	1

* *If of France, then to pay the Impost* 1692 N° 36, *instead of* N° 77, *and the French duty* 2d 25 *per cent.*

Duties to be Paid on importation				Duties to be Repaid on due Exportation.												The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
From the place of their growth, &c.				Not from the place of, &c.								From the place of, &c.				
By Strangers.				To all legal places.				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				To all legal places.				To any British colony or plantation in America if the goods are of the growth, production, or manufacture of Europe or the East-Indies.			
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
0	0	4	2 ½	0	0	10	4	0	0	8	15 ½	0	0	3	8	0	0	2	18 ½	Old subsidy, new subs. ⅓ subsidy, ⅔ subsidy, impost 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	14	7	2 ½	0	12	9	7 ½	0	11	7	2 ½	0	12	9	7 ½	0	11	7	2 ½	Old s. new s. ⅓ s. ⅔ s. impost 1692 N° 77, duty on drugs, &c. & subs. 1747.
0	1	7	16	0	4	0	19 ⅕	0	3	6	2 ⅖	0	1	4	6 ⅗	0	1	2	0 ⅘	Old s. new s. ⅓ s. ⅔ s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	1	2	0 ⅕	0	1	0	5 ⅖	0	0	11	2 ⅗	0	1	0	5 ⅖	0	0	11	2 ⅗	Old subs. new s. ⅓ s. ⅔ s. imp. 1692 N° 77, duty on drugs, &c. & subs. 1747.
0	0	6	12	0	1	4	6 ⅖	0	1	2	0 ⅘	0	0	5	8 ⅘	0	0	4	13 ⅗	Old s. new s. ⅓ s. ⅔ s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	4	2 ½	0	0	10	4	0	0	8	15 ½	0	0	3	8	0	0	2	18 ½	
0	1	5	10 ¼	0	1	3	6 ¾	0	1	1	18 ¼	0	1	3	6 ¾	0	1	1	18 ¼	Old s. new s. ⅓ s. ⅔ s. imp. 1692 N° 77, duty on drugs, &c. & subsidy 1747.
0	0	1	4 ¾	0	0	3	1 ⅕	0	0	2	12 13/20	0	0	1	0 ⅖	0	0	0	17 11/20	Old s. new s. ⅓ s. ⅔ s. impost 1690 N° 10, duty on drugs, &c. & s. 1747.
0	0	3	10 1/20	0	0	3	1 7/20	0	0	2	15 13/20	0	0	3	1 7/20	0	0	2	15 13/20	Old subs. new s. ⅓ s. ⅔ s. imp. 1692 N° 77, duty on drugs, &c. & subs. 1747.
0	1	5	10 ¼	0	1	3	6 ¾	0	1	1	18 ¼	0	1	3	6 ¾	0	1	1	18 ¼	Old s. new s. ⅓ s. ⅔ s. imp. 1692 N° 77, duty on drugs, &c. & subs. 1747.
0	0	7	0 1/10	0	0	6	2 7/10	0	0	5	11 3/10	0	0	6	2 7/10	0	0	5	11 3/10	
0	16	6		2	0	9	12	1	15	1	4	0	13	7	4	0	11	8	8	
0	0	8	5	0	1	8	8	0	1	5	11	0	0	6	16	0	0	5	17	Old s. new s. ⅓ s. ⅔ s. impost 1690, N° 10, duty on drugs, &c. & s. 1747.
0	0	1	4 ¾	0	0	3	1 ⅕	0	0	2	12 13/20	0	0	1	0 ⅖	0	0	0	17 11/20	
0	0	2	9 ½	0	0	6	2 ⅖	0	0	5	5 3/10	0	0	2	0 ⅘	0	0	1	15 1/10	
0	0	1	13	0	0	4	1 ⅗	0	0	3	10 ⅕	0	0	1	7 ⅖	0	0	1	3 ⅖	
0	0	2	9 ½	0	0	6	2 ⅖	0	0	5	5 3/10	0	0	2	0 ⅘	0	0	1	15 1/10	
0	5	0	11 ¼	0	9	9	2 1	0	8	8	5 ¾	0	3	3	0 ¾	0	2	10	15 ¼	Old s. new s. ⅓ s. ⅔ s. impost 1692 N° 36, French duty 2d 25 per cent. duty on drugs, &c. & subs. 1747.
0	0	0	16 ½	0	0	2	0 ⅘	0	0	1	15 7/10	0	0	0	13 ⅗	0	0	0	11 7/10	Old s. new s. ⅓ s. ⅔ s. imp. 1690 N° 10, duty on drugs, &c. & subsidy 1747.
0	0	1	13	0	0	4	1 ⅗	0	0	3	10 ⅕	0	0	1	7 ⅖	0	0	1	3 ⅖	
0	5	10	1	0	5	1	7	0	4	7	13	0	5	1	7	0	4	7	13	Old s. new s. ⅓ s. ⅔ s. impost 1692 N° 77, duty on drugs, &c. & subs. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4.			By 11 Geo. I. cap. 7.			Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British.				By Strangers.				From the place of their growth, and in British-built ships. By British.			
	l.	s.	d.	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
Drugs, vocat.																		
Pomegranate peels, *for dyers use, as 3 and 4 Q. Ann. cap.* 4. the 112 lb — *But by* 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered, and landed,* duty-free.	2	0	0															
But on failure thereof, then to pay —							0	7	7	16	0	8	1	16	0	2	6	12
Pompholix, the pound —				0	0	4	0	0	1	2 7/20	0	0	1	3 7/20	0	0	1	2 7/20
Poppy seed, the pound —	0	0	8				0	0	4	13	0	0	4	19	0	0	1	11
But if of France —							0	0	7	15 1/2	0	0	8	1 1/2	0	0	2	11 1/2
Precipitat. *Vide* Mercury precipitat.																		
Prunelloes, or Prunes of Brunolia, the pound —	0	1	0				0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6 1/2
Psyllium, the pound —	0	0	8				0	0	4	13	0	0	4	19	0	0	1	11
But if of France —							0	0	7	15 1/2	0	0	8	1 1/2	0	0	2	11 1/2
Quicksilver. *Vide* Argentum sublime.																		
Radix Bistortae, the hundred weight, containing 112 lb —				0	10	0	0	2	9	10 1/2	0	2	11	0 1/2	0	2	9	10 1/2
Radix Cassuminar, not of the East-Indies, the lb				0	5	0	0	1	4	15 1/4	0	1	5	10 1/4	0	1	4	15 1/4
Radix Contra yerva, the pound —	0	3	4				0	1	11	5	0	2	0	15	0	0	7	15
Radix Enulae campanae, the hund. weight, containing 112 lb —				1	0	0	0	5	7	1	0	5	10	1	0	5	7	1
Radix Eringii, the pound —				0	0	6	0	0	1	1 3 2/40	0	0	1	1 5 1/40	0	0	1	1 3 2/40
Radix Esulae, the pound —	0	1	0				0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6 1/2
Radix Hypocacuanae, the pound —				0	6	8	0	1	10	7	0	1	11	7	0	1	10	7
Radix Mei athamantici, the pound —				0	0	6	0	0	1	1 3 2/40	0	0	1	1 5 1/40	0	0	1	1 3 2/40
Radix Peoniae, the pound —	0	0	8				0	0	4	13	0	0	4	19	0	0	1	11
Radix Phu, the pound —				0	0	6	0	0	1	1 3 2/40	0	0	1	1 5 1/40	0	0	1	1 3 2/40
Radix Scorcionera, the pound —	0	3	4				0	1	11	5	0	2	0	15	0	0	7	15

Duties to be Paid on importation				Duties to be Repaid on due Exportation.								The several branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
From the place of their growth, &c.				Not from the place of, &c.				From the place of, &c.				
By Strangers.				To all legal places.				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				To all legal places.				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
0	2	8	12	0	6	8	8	0	5	9	—	0	2	2	16	0	1		—	Old ſubſ. impoſt 1690 N° 10, & ſubſidy 1747.
0	0	1	3 7/20	0	0	1	0 9/20	0	0	0	18 1/20	0	0	1	0 9/20	0	0	0	18 1/20	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, duty on drugs, &c. & ſubſidy 1747.
0	0	1	1 3	0	0	4	1 3/5	0	0	3	10 1/5	0	0	1	7 1/5	0	0	1	3 2/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	0	2	13 5/20	0	0	5	4 1/10	0	0	4	12 7/10	0	0	1	14 7/10	0	0	1	10 9/10	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 36, duty on drugs, &c. French duty 2d 25 per cent. & ſubſ. 1747.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. & ſubſidy 1747.
0	0	1	13	0	0	4	1 3/5	0	0	3	10 1/5	0	0	1	7 1/5	0	0	1	3 2/5	
0	0	2	13 5/20	0	0	5	4 1/10	0	0	4	12 7/10	0	0	1	14 7/10	0	0	1	10 9/10	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 36, French duty 2d 25 per cent. duty on drugs, &c. & ſubſ. 1747.
0	2	11	0 1/2	0	2	6	13 1/2	0	2	3	16 1/2	0	2	6	13 1/2	0	2	3	16 1/2	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, duty on drugs, &c. & ſubſidy 1747.
0	1	5	10 1/4	0	1	3	6 3/4	0	1	1	18 1/4	0	1	3	6 3/4	0	1	1	18 1/4	
0	0	8	5	0	1	8	8	0	1	5	11	0	0	6	16	0	0	5	17	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	5	10	1	0	5	1	7	0	4	7	13	0	5	1	7	0	4	7	13	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, duty on drugs, &c. & ſubſidy 1747.
0	0	1	15 1/40	0	0	1	10 3/4 7/0	0	0	1	7 3/4 3/0	0	0	1	10 2/4 7/0	0	0	1	7 3/4 3/0	
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſidy 1747.
0	1	11	7	0	1	8	9	0	1	6	11	0	1	8	9	0	1	6	11	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, duty on drugs, &c. & ſubſidy 1747.
0	0	1	15 1/40	0	0	1	10 3/4 7/0	0	0	1	7 3/4 3/0	0	0	1	10 2/4 7/0	0	0	1	7 3/4 3/0	
0	0	1	13	0	0	4	1 3/5	0	0	3	10 1/5	0	0	1	7 1/5	0	0	1	3 2/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	0	1	15 1/40	0	0	1	10 3/4 7/0	0	0	1	7 3/4 3/0	0	0	1	10 2/4 7/0	0	0	1	7 3/4 3/0	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.
0	0	8	5	0	1	8	8	0	1	5	11	0	0	6	16	0	0	5	17	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British.				Not from the place of their growth, or in foreign-built ships. By Strangers.				From the place of their growth, and in British-built ships. By British.			
Drugs, vocat.	l.	s.	d.	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
Radix Serpentariae, the pound	—	—	—	0	2	6	0	0	8	7 5/8	0	0	8	15 1/8	0	0	8	7 5/8
Radix Tormentillae, the hund. weight, containing 112 lb	—	—	—	0	10	0	0	2	9	10 1/2	0	2	11	0 1/2	0	2	9	10 1/2
Red lead, the 112 lb	0	16	8	—	—	—	0	9	8	5	0	10	3	15	0	3	2	15
Resina Jalapii, the pound	—	—	—	0	10	0	2	9	10	1/2	0	2	11	0 1/2	0	2	9	10 1/2
Resina Scamonii, the pound	—	—	—	0	10	0												
Rhabarbarum, or Rhubarb, the pound	1	0	0	—	—	—	0	11	7	10	0	12	4	10	0	3	10	10
But if from the East-Indies	—	—	—	—	—	—	0	14	7	10	0	15	4	10	0	4	10	10
Rhaponticum, the pound	0	13	4	—	—	—	0	7	9	—	0	8	3	—	0	2	7	—
Rhinehurst, the hundred weight, containing 112 lb	—	—	—	1	0	0	0	5	7	1	0	5	10	1	0	5	7	1
Rosalgar. *Vide* Arsnick.																		
Rosset, the pound	0	0	6	—	—	—	0	0	3	9 3/4	0	0	3	14 1/4	0	0	1	3 3/4
Rubea Tinctorum. *Vide* Madder roots.																		
Saccharum Saturni, the pound	—	—	—	0	1	0	0	3	7	1/20	0	0	3	10 1/20	0	0	3	7 1/10
Salop, not of the East-Indies, the pound	—	—	—	0	1	0												
Sal Alkali, the pound	0	4	0	—	—	—	0	2	3	18	0	2	5	14	0	0	9	6
Sal Armoniacum, *for dyers use, as by* 3 *and* 4 *Q. Ann. cap.* 4. the pound	0	1	8															
Sal Gem, *for dyers use, as by* 3 *and* 4 *Q. Ann. cap.* 4. the pound	0	0	8															
But by 8 *Geo. I. cap.* 15. § 10. *if* Sal Armoniacum, *and* Sal Gem, *are regularly imported, entered and landed,* duty-free.																		
But on failure thereof, then to pay,																		
Armoniacum, the pound	—	—	—	—	—	—	0	0	3	16 1/2	0	0	4	1 1/2	0	0	1	5 1/2
Gem, the pound	—	—	—	—	—	—	0	0	1	10 3/5	0	0	1	12 3/5	0	0	0	10 3/5
Nitre, the pound	0	1	6	—	—	—	0	0	10	9 1/4	0	0	11	2 3/4	0	0	3	9 1/2
Prunellae, the pound	—	—	—	0	0	6	0	0	1	13 3/4 1/20	0	0	1	15 1/4 1/20	0	0	1	13 3/4 1/20

Duties to be Paid on importation					Duties to be Repaid on due Exportation.												The several branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
From the place of their growth, &c.					Not from the place of, &c.						From the place of, &c.						
By Strangers.					To all legal places.				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				To all legal places.				To any Britiſh colony or plantation in America if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.			
l.	s.	d.	20ths		l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
0	0	8	15	1/8	0	0	7	13 3/8	0	0	6	19 1/8	0	0	7	13 3/8	0	0	6	19 1/8	Old ſubſidy, new ſubſ. 1/3 ſubſidy, 2/3 ſubſidy, impoſt 1692 N° 77, duty on drugs, &c. & ſubſidy 1747.
0	2	11	0	1/2	0	2	6	13 1/2	0	2	3	16 1/2	0	2	6	13 1/2	0	2	3	16 1/2	
0	3	5	5		0	8	6	——	0	7	3	15	0	2	10	——	0	2	5	5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	2	11	0	1/2	0	2	6	13 1/2	0	2	3	16 1/2	0	2	6	13 1/2	0	2	3	16 1/2	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.
0	4	1	10		0	10	2	8	0	8	9	6	0	3	4	16	0	2	11	2	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	5	1	10		0	13	2	8	0	11	9	6	0	4	4	16	0	3	11	2	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. ſ. 1747, & ſubſ. 1759.
0	2	9	——		0	6	9	12	0	5	10	4	0	2	3	4	0	1	11	8	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. & ſubſidy 1747.
0	5	10	1		0	5	1	7	0	4	7	13	0	5	1	7	0	4	7	13	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.
0	0	1	4	3/4	0	0	3	1 1/5	0	0	2	12 13/20	0	0	1	0 2/5	0	0	0	17 11/20	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſ. 1747.
0	0	3	10	1/20	0	0	3	1 7/20	0	0	2	15 13/20	0	0	3	1 7/20	0	0	2	15 13/20	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.
0	0	9	18		0	2	0	9 3/5	0	1	9	1 1/5	0	0	8	3 1/5	0	0	7	0 2/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. & ſubſidy 1747.
0	0	1	7	1/10	0	0	3	7	0	0	2	17 1/2	0	0	1	2 1/3	0	0	0	19 1/6	Old ſubſ. impoſt 1690 N° 10, & ſubſ. 1747.
0	0	0	10	13/15	0	0	1	6 4/5	0	0	1	3	0	0	0	8 14/15	0	0	0	7 2/3	
0	0	3	14	1/4	0	0	9	3 3/5	0	0	7	17 19/20	0	0	3	1 1/5	0	0	2	12 13/20	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690, N° 10, duty on drugs, &c. & ſ. 1747.
0	0	1	15	1/40	0	0	1	10 27/40	0	0	1	7 33/40	0	0	1	10 27/40	0	0	1	7 33/40	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.

Inwards.

Drugs, vocat.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	Rates. By 11 Geo. I. cap. 7. l.	s.	d.	Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	From the place of their growth, and in British-built ships. By British. l.	s.	d.	20ths
Sal Succini, the pound				0	4	0	0	1	1	8 1/5	0	1	2	0 1/5	0	1	1	8 1/5
Sal Tamariſci, the pound				0	5	0	0	1	4	15 1/4	0	1	5	10 1/4	0	1	4	15 1/4
Sal Tartari, the pound				0	1	0												
Sal Vitrioli, the pound				0	1	0	0	3	7	1/20	0	0	3	10 1/20	0	0	3	7 1/20
Sal Volatile Armoniaci, the pound				0	2	0												
Sal Volatile Cornu cervi, the pound				0	2	0	0	6	14	1/10	0	0	7	0 1/10	0	0	6	14 1/10
Sandiver, the 112 lb	0	10	0	—	—	—	0	5	9	15	0	6	2	5	0	1	11	5
Sandracha, or Gum sandracha, or Gum juniperi, the 112 lb	1	8	0	—	—	—	0	16	3	6	0	17	3	18	0	5	5	2
Sanguis Draconis, the pound	0	3	4	—	—	—	0	1	11	5	0	2	0	15	0	0	7	15
Sanguis Hirci, the pound	0	1	0	—	—	—	0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6 1/2
Sarsaparilla, the pound	0	3	4	—	—	—	0	1	11	5	0	2	0	15	0	0	7	15
Sassafras wood, or roots, the 112 lb	1	0	0	—	—	—	0	11	7	10	0	12	4	10	0	3	10	10
Saunders Red, *alias* Stock, *for dyers uſe, as by 3 and 4 Q. Ann. cap.* 4. the 112 lb	4	0	0															
But by 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered, and landed,* duty-free.																		
But on failure thereof, then to pay	—	—	—	—	—	—	0	15	3	12	0	16	3	12	0	5	1	4
Saunders White, the pound	0	1	0	—	—	—	0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6 1/2
But if from the Eaſt-Indies	—	—	—	—	—	—	0	0	8	15 1/2	0	0	9	4 1/2	0	0	2	18 1/2
Saunders Yellow, the pound	0	2	0	—	—	—	0	1	1	19	0	1	2	17	0	0	4	13
But if from the Eaſt-Indies	—	—	—	—	—	—	0	1	5	11	0	1	6	9	0	0	5	17
Scammony. *Vide* Diagredium.																		
Scincus marinus, the piece	0	0	4	—	—	—	0	0	2	6 1/2	0	0	2	9 1/2	0	0	0	15 1/2
Scordium, the pound	0	0	6	—	—	—	0	0	3	9 3/4	0	0	3	14 1/4	0	0	1	3 1/4
Scorpions, the piece	0	0	3	—	—	—	0	0	1	14 7/8	0	0	1	17 1/8	0	0	0	11 1/8
Sebestines, the pound	0	1	0	—	—	—	0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6 1/2
Seeds for gardens, of all ſorts, the pound	0	0	8	—	—	—	0	0	4	13	0	0	4	19	0	0	1	11
But if from the Eaſt-Indies	—	—	—	—	—	—	0	0	5	17	0	0	6	3	0	0	1	19
Seler montanus, the pound	0	0	8	—	—	—												
Semen cucumeris, Cuburb, Citrol, Melon, the pound	0	0	8	—	—	—	0	0	4	13	0	0	4	19	0	0	1	11
Sena, the pound	0	2	6	—	—	—	0	1	5	8 3/4	0	1	6	11 3/4	0	0	5	16 3/4
N. B. This article, by 3 *and* 4 *Q. Ann. cap.* 4. *ſtood enumerated as* commonly uſed for dying, *and conſequently was excepted and fore-*																		

Duties to be Paid on importation				Duties to be Repaid on due Exportation.												The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
From the place of their growth, &c.				Not from the place of, &c.								From the place of, &c.				
By Strangers.				To all legal places.				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				To all legal places.				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.			
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
0	1	2	0 1/5	0	1	0	5 2/5	0	0	11	2 3/5	0	1	0	5 2/5	0	0	11	2 3/5	Old subsidy, new subsidy, 1/3 subs. 2/3 subsidy, impost 1692 N° 77, duty on drugs, &c. & subsidy 1747.
0	1	5	10 1/4	0	1	3	6 3/4	0	1	1	18 1/4	0	1	3	6 3/4	0	1	1	18 1/4	
0	0	3	10 1/20	0	0	3	1 7/20	0	0	2	15 13/20	0	0	3	1 7/20	0	0	2	15 13/20	
0	0	7	0 1/10	0	0	6	2 7/10	0	0	5	11 3/10	0	0	6	2 7/10	0	0	5	11 3/10	
0	2	0	15	0	5	1	4	0	4	4	13	0	1	8	8	0	1	5	11	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	5	9	6	0	14	3	7 1/5	0	12	3	8 2/5	0	4	9	2 2/5	0	4	1	2 4/5	
0	0	8	5	0	1	8	8	0	1	5	11	0	0	6	16	0	0	5	17	
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	
0	0	8	5	0	1	8	8	0	1	5	11	0	0	6	16	0	0	5	17	
0	4	1	10	0	10	2	8	0	8	9	6	0	3	4	16	0	2	11	2	
0	5	5	4	0	13	4	16	0	11	6	—	0	4	5	12	0	3	10	—	Old subs. impost 1690 N° 10, & subsidy 1747.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	Old subs. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	3	1 1/2	0	0	7	18 2/5	0	0	7	1 3/10	0	0	2	12 4/5	0	0	2	7 1/10	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subsidy 1747, & subs. 1759.
0	0	4	19	0	1	0	4 4/5	0	0	10	10 3/5	0	0	4	1 3/5	0	0	3	10 1/5	Old subs. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	6	3	0	1	3	16 4/5	0	1	2	2 3/5	0	0	5	5 3/5	0	0	4	14 1/5	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & subs. 1759.
0	0	0	16 1/2	0	0	2	0 4/5	0	0	1	15 1/10	0	0	0	13 3/5	0	0	0	11 7/10	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	1	4	0	0	3	1 1/5	0	0	2	12 13/20	0	0	1	0 2/5	0	0	0	17 13/20	
0	0	0	12	0	0	1	10 3/5	0	0	1	6 13/40	0	0	0	10 1/5	0	0	0	8 31/40	
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	
0	0	1	13	0	0	4	1 3/5	0	0	3	10 1/5	0	0	1	7 1/5	0	0	1	3 2/5	
0	0	2	1	0	0	5	5 3/5	0	0	4	14 1/5	0	0	1	15 1/5	0	0	1	11 2/5	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & subs. 1759.
0	0	1	13	0	0	4	1 3/5	0	0	3	10 1/5	0	0	1	7 1/5	0	0	1	3 2/5	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	6	3 3/4	0	1	3	6	0	1	1	3 1/4	0	0	5	2	0	0	4	7 3/4	

Inwards.	Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British.				Not from the place of their growth, or in foreign-built ships. By Strangers.				From the place of their growth, and in British-built ships. By British.			
	l.	s.	d.	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
DRUGS, vocat. *prized from payment of the New Subsidy, till the act of 1 Geo. I. stat. 2. cap. 43. repealed the exception, and made it subject to the duties as a drug.*																		
SEVUM CERVINUM, the pound	—	—	—	0	0	6	0	0	1	13 3/40	0	0	1	15 1/40	0	0	1	13 31/40
SOLDONELLA (*vel* Sordonella) the pound	0	0	8	—	—	—	0	0	4	13	0	0	4	19	0	0	1	11
SPERMACETI coarse, oily, the 112 lb	4	0	0	—	—	—	2	6	6	—	2	9	6	—	0	15	6	—
SPERMACETI fine, the pound	0	5	0	—	—	—	0	2	10	17 1/2	0	3	1	2 1/2	0	0	11	12 1/2
SPICA CELTICA, or ROMANA. *Vide* Nardus Celtica.																		
SPIKENARD, the pound	0	6	8	—	—	—	0	3	10	10	0	4	1	10	0	1	3	10
But if from the East-Indies	—	—	—	—	—	—	0	4	10	10	0	5	1	10	0	1	7	10
SPIRITUS CORNU CERVI, the pound	—	—	—	0	2	0	0	0	6	14 1/10	0	0	7	0 1/10	0	0	6	14 1/10
SPIRITUS VITRIOLI, the pound	—	—	—	0	0	6	0	0	1	13 3/40	0	0	1	15 1/40	0	0	1	13 31/40
SPODIUM, the pound	0	1	6	—	—	—	0	0	10	9 1/4	0	0	11	2 3/4	0	0	3	9 1/4
SPUNGES, the pound	0	3	4	—	—	—	0	1	11	5	0	2	0	15	0	0	7	15
SQUILLA, the 112 lb	1	5	0	—	—	—	0	14	6	7 1/2	0	15	5	12 1/2	0	4	10	2 1/2
SQUINANTHUM, the pound	0	3	4	—	—	—	0	1	11	5	0	2	0	15	0	0	7	15
But if from the East-Indies	—	—	—	—	—	—	0	2	5	5	0	2	6	15	0	0	9	15
STAPHISAGER, the 112 lb	2	0	0	—	—	—	1	3	3	—	1	4	9	—	0	7	9	—
STECHADOS, the pound	0	0	10	—	—	—	0	0	5	16 1/4	0	0	6	3 3/4	0	0	1	18 1/4
STIBIUM. *Vide* Antimonium praeparat.																		
STICK-LACK. *Vide* Gum-lack.																		
STOCK. *Vide* Saunders red.																		
STORAX calamita, the pound	0	5	0	—	—	—	0	2	10	17 1/2	0	3	1	2 1/2	0	0	11	12 1/2
STORAX liquida, the pound	0	1	0	—	—	—	0	0	6	19 1/2	0	0	7	8 1/2	0	0	2	6 1/2
SUCCINUM. *Vide* Carrabe.																		
SUCCUS LIQUORITIAE, the pound	0	1	0															
But by 7 Geo. III. cap. 47. § 3, 4, and 5. the duties arising upon this rate are repealed, from and after the 20 July 1767; and in lieu thereof, a duty is laid upon every hundred weight averdupois of	—	—	—	—	—	—	1	10	0	—	1	10	0	—	1	10	0	—
Which duty is to be appropriated, as near as may be, to the same uses and purposes as the duties upon drugs, rated by the Book of Rates of 12 Car. II. are applicable, or ought to be applied, and is payable without discount or drawback.																		
See instances of computation in Chap. III.																		

Duties to be Paid on importation	Duties to be Repaid on due Exportation.												
	Not from the place of, &c.						From the place of, &c.						
From the place of their growth, &c.	To all legal places.				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				To all legal places.				To any British colony or plantation in America if the goods are of the growth, production, or manufacture of Europe or the East-Indies.			
By Strangers.																
l. s. d. 20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
0 0 1 15 1/40	0	0	1	10 2/40 7/40	0	0	1	7 3/40 3/40	0	0	1	10 2/40 7/40	0	0	1	7 3/40 3/40
0 0 1 13	0	0	4	1 3/5	0	0	3	10 1/5	0	0	1	7 1/5	0	0	1	3 2/5
0 16 6	2	0	9	12	1	15	1	4	0	13	7	4	0	11	8	8
0 1 0 7 1/2	0	2	6	12	0	2	2	6 1/2	0	0	10	4	0	0	8	15 1/2
0 1 4 10	0	3	4	16	0	2	11	2	0	1	1	12	0	0	11	14
0 1 8 10	0	4	4	16	0	3	11	2	0	1	5	12	0	1	3	14
0 0 7 0 1/10	0	0	6	2 7/10	0	0	5	11 3/10	0	0	6	2 7/10	0	0	5	11 3/10
0 0 1 15 1/40	0	0	1	10 2/40 7/40	0	0	1	7 3/40 3/40	0	0	1	10 2/40 7/40	0	0	1	7 3/40 3/40
0 0 3 14 1/4	0	0	9	3 3/5	0	0	7	17 9/20	0	0	3	1 1/5	0	0	2	12 3/20
0 0 8 5	0	1	8	8	0	1	5	11	0	0	6	16	0	0	5	17
0 5 1 17 1/2	0	12	9		0	10	11	12 1/2	0	4	3		0	3	7	17 1/2
0 0 8 5	0	1	8	8	0	1	5	11	0	0	6	16	0	0	5	17
0 0 10 5	0	2	2	8	0	1	11	11	0	0	8	16	0	0	7	17
0 8 3	1	0	4	16	0	17	6	12	0	6	9	12	0	5	10	4
0 0 2 1 1/4	0	0	5	2	0	0	4	7 3/4	0	0	1	14	0	0	1	9 1/4
0 1 0 7 1/2	0	2	6	12	0	2	2	6 1/2	0	0	10	4	0	0	8	15 1/2
0 0 2 9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10
10 0																

The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.

- Old subsidy, new subs. 1/3 subsidy, 2/3 subsidy, impost 1692 N° 77, duty on drugs, &c. & subsidy 1747.
- Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
- Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. s. 1747, & subs. 1759.
- Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 77, duty on drugs, &c. & subs. 1747.
- Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subsidy 1747.
- Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. subs. 1747, & s. 1759.
- Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & s. 1747.
- Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 9, duty on drugs, &c. & subsidy 1747.

Inwards.	Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British.				Not from the place of their growth, or in foreign-built ships. By Strangers.				From the place of their growth, and in British-built ships. By British.			
Drugs, vocat. *For the regulations on the removal of this article, in any quantity exceeding 20 pounds, either by land or water, from any out-port into the port of London, or to any place within the distance of 20 miles from the Royal Exchange, see the Index.*	l.	s.	d.	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
Sulphur vivum, the pound	0	0	8	—	—	—	0	0	4	13	0	0	4	19	0	0	1	11
Sulphur vivum, the hundred weight, containing 112 lb	—	—	—	0	10	0	0	2	9	10 ½	0	2	11	0 ½	0	2	9	10 ½
Talke { green, the pound	0	2	0	—	—	—	0	1	1	19	0	1	2	17	0	0	4	13
Talke { white, the pound	0	0	6	—	—	—	0	0	3	9 ¾	0	0	3	14 ¼	0	0	1	3 ¼
Tamarinds, the pound	0	0	10	—	—	—	0	0	5	16 ¼	0	0	6	3 ¾	0	0	1	18 ½
Tartarum vitriolatum, the pound	—	—	—	0	1	0	0	0	3	7 1/20	0	0	3	10 1/20	0	0	3	7 1/10
Terra lemnia, the pound	0	5	0	—	—	—	0	2	10	17 ½	0	3	1	2 ½	0	0	11	12 ½
Terra sigillata, the pound	0	3	0	—	—	—	0	1	8	18 ½	0	1	10	5 ½	0	0	6	19 ½
Terra dulcis, *for dyers use, as by 3 and 4 Q. Ann. cap. 4. deemed unrated;* therefore for every 20s. value upon oath	—	—	—	—	—	—	0	5	7	1	0	5	10	1	0	5	7	1
Thlapsii semen, the pound	0	1	0	—	—	—	0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Tincal. *Vide* Borax.																		
Tornsal, *for dyers use, as by 3 and 4 Q. Ann cap. 4.* the pound	0	0	8															
But by 8 Geo. I. cap. 15 § 10. if regularly imported, entered, and landed, duty-free.																		
On failure thereof, then to pay	—	—	—	—	—	—	0	0	1	10 ¾	0	0	1	12 ¾	0	0	0	10 ¾
Treacle { common, the pound	0	2	0	—	—	—	0	1	1	19	0	1	2	17	0	0	4	13
Treacle { of Venice, the pound	0	10	0	—	—	—	0	5	9	15	0	6	2	5	0	1	11	5
Treacle { *Vide in* T.																		
Trocisci de vipera, the ounce troy	0	5	0	—	—	}	0	2	10	17 ½	0	3	1	2 ½	0	0	11	12 ½
Turbith, the pound	0	5	0	—	—	}												
Turbith thapsiae, the pound	0	2	0	—	—	—	0	1	1	19	0	1	2	17	0	0	4	13
Turmerick, the pound	0	1	0	—	—	—	0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
But if from the East-Indies	—	—	—	—	—	—	0	0	8	15 ½	0	0	9	4 ½	0	0	2	18 ½
Turpentine { common, the 112 lb	0	10	0	—	—	—	0	5	9	15	0	6	2	5	0	1	11	5
Turpentine { *If imported from the British plantations for the bounty, see Chapter the third*																		
Turpentine { of Venice, Scio, or Cyprus, the pound	0	1	8	—	—	—	0	0	11	12 ½	0	1	0	7 ½	0	0	3	17 ½
Turpentine { of Germany, or from any other place, not otherwise rated, the hundred weight, containing 112 lb	—	—	—	2	0	0	0	11	2	2	0	11	8	2	0	11	2	2

Duties to be Paid on importation				Repaid on due Exportation.												The several branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
From the place of their growth, &c.				Not from the place of, &c.								From the place of, &c.				
By Strangers.				To all legal places.				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				To all legal places.				To any Britiſh colony or plantation in America if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.			
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d	20ths	
0	0	1	13	0	0	4	1 3/5	0	0	3	10 1/5	0	0	1	7 1/5	0	0	1	3 2/5	Old ſubſidy, new ſubſidy, 1/3 ſubſidy, 2/3 ſubſidy, impoſt 1690 N° 10, duty on drugs, &c. & ſubſidy 1747.
0	2	11	0 1/2	0	2	6	13 1/2	0	2	3	16 1/2	0	2	6	13 1/2	0	2	3	16 1/2	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, duty on drugs, &c. & ſubſidy 1747.
0	0	4	19	0	1	0	4 4/5	0	0	10	10 3/5	0	0	4	1 3/5	0	0	3	10 1/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	0	1	4 3/4	0	0	3	1 1/5	0	0	2	12 13/20	0	0	1	0 2/5	0	0	0	17 11/20	
0	0	2	1 1/4	0	0	5	2	0	0	4	7 3/4	0	0	1	14	0	0	1	9 1/4	
0	0	3	10 1/20	0	0	3	1 7/20	0	0	2	15 13/20	0	0	3	1 7/20	0	0	2	15 13/20	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, duty on drugs, &c. & ſubſidy 1747.
0	1	0	7 1/2	0	2	6	12	0	2	2	6 1/2	0	0	10	4	0	0	8	15 1/2	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 10, duty on drugs, &c. & ſubſidy 1747.
0	5	10	1	0	5	1	7	0	4	7	13	0	5	1	7	0	4	7	13	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, duty on drugs, &c. & ſubſidy 1747.
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſidy 1747.
0	0	0	10 3/15	0	0	1	6 4/5	0	0	1	3	0	0	0	8 4/15	0	0	0	7 2/3	Old ſubſ. impoſt 1690 N° 10, & ſubſidy 1747.
0	0	4	19	0	1	0	4 4/5	0	0	10	10 3/5	0	0	4	1 3/5	0	0	3	10 1/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	2	0	15	0	5	1	4	0	4	4	13	0	1	8	8	0	1	5	11	
0	1	0	7 1/2	0	2	6	12	0	2	2	6 1/2	0	0	10	4	0	0	8	15 1/2	
0	0	4	19	0	1	0	4 4/5	0	0	10	10 3/5	0	0	4	1 3/5	0	0	3	10 1/5	
0	0	2	9 1/2	0	0	6	2 2/5	0	0	5	5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	
0	0	3	1 1/2	0	0	7	18 2/5	0	0	7	1 3/10	0	0	2	12 4/5	0	0	2	7 1/10	Same branches as laſt, & ſ. 1759.
0	2	0	15	0	5	1	4	0	0	4	4 1/2 3/0	0	1	8	8	0	1	5	11	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 10, duty on drugs, &c. & ſubſ. 1747.
0	0	4	2 1/2	0	0	10	4	0	0	8	15 1/2	0	0	3	8	0	0	2	18 1/2	
0	11	8	2	0	10	2	14	0	9	3	6	0	10	2	14	0	9	3	6	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, duty on drugs, &c. & ſubſ. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4.			Rates. By 11 Geo. I. cap. 7.			Duties to be paid on importation. Not from the place of their growth, or in foreign-built ships. By British.				Not from the place of their growth, or in foreign-built ships. By Strangers.				From the place of their growth, and in British-built ships. By British.			
Drugs, vocat.	l.	s	d.	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
N. B. By 9 Geo. III. cap. 35. § 2, and 3. no Turpentine *can be exported or entered for exportation by way of merchandize to foreign parts from the* port of London, *till the preemption or refusal thereof hath been offered and tendered to the Commissioners of his Majesty's Navy* eight days *before, nor from* any other port or place in this kingdom, *till such tender hath been made* twenty days *before, under the penalty of forfeiture: and in the case of exportation made without any discovery, the owner, or exporter, is to forfeit the value thereof, to be estimated according to the best price this article then bears at* London. See the Index.																	
Verdigrease, *for dyers use, as by* 3 *and* 4 Q. *Ann. cap.* 4. the pound	0	1	8															
But by 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered, and landed,* duty-free. *But on failure thereof, then to pay*							0	0	3	16 ½	0	0	4	1 ½	0	0	1	5 ½
Vermillion. *Vide* Cinabrium.																		
Vernish, the 112 lb	2	0	0				1	3	3		1	4	9		0	7	9	
Viscus quercinus, the pound	0	4	0				0	2	3	18	0	2	5	14	0	0	9	6
Vitriolum Romanum, the pound	0	1	0				0	0	6	19 ½	0	0	7	8 ½	0	0	2	6 ½
Umber, the hundred weight, cont. 112 lb	1	0	0				0	11	7	10	0	12	4	10	0	3	10	10
Ungulae alcis, the hundred hoofs				0	10	0	0	2	9	10 ½	0	2	11	0 ½	0	2	9	10 ½
White lead, the 112 lb	1	0	0				0	11	7	10	0	12	4	10	0	3	10	10
Worm seeds, the pound	0	3	4				0	1	11	5	0	2	0	15	0	0	7	15
But if from the East-Indies							0	2	5	5	0	2	6	15	0	0	9	15
Xylobalsamum. *Vide* Lyntiscus.																		
Zedoaria, the pound	0	3	4				0	1	11	5	0	2	0	15	0	0	7	15
But if from the East-Indies							0	2	5	5	0	2	6	15	0	0	9	15
All Chymical Salts, Chymical Preparations, Physical Oils, And Medicinal Drugs, *determined by the* 3 *and* 4 Q. *Ann. cap.* 4. *to be* unrated drugs, *and which are not afterwards rated by the* 11 *Geo. I. cap.* 7. *therefore to pay for every* 20s. *of their value upon oath*							0	5	7	1	0	5	10	1	0	5	7	1

Duties to be Paid on importation				Duties to be Repaid on due Exportation.								The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
From the place of their growth, &c.				Not from the place of, &c.						From the place of, &c.		
By Strangers.				To all legal places.				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.		To all legal places.		To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.	
l.	s.	d.	20ths	l.	s.	d.	20ths	l. s. d. 20ths		l.	s.	d.	20ths	l.	s.	d.	20ths	
0	0	1	7 1/6	0	0	3	7	0	0 2 17 1/2	0	0	1	2 1/3	0	0	0	19 1/6	Old subs. impost 1690 N° 10, & subsidy 1747.
0	8	3		1	0	4	16	0	17 6 12	0	6	5	12	0	5	10	4	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	9	18	0	2	0	9 3/5	0	1 9 1 1/5	0	0	8	3 3/5	0	0	7	0 2/5	
0	0	2	9 1/2	0	0	6	2 2/5	0	0 5 5 3/10	0	0	2	0 4/5	0	0	1	15 1/10	
0	4	1	10	0	10	2	8	0	8 9 6	0	3	4	16	0	2	11	2	
0	2	11	0 1/2	0	2	6	13 1/2	0	2 3 16 1/2	0	2	6	13 1/2	0	2	3	16 1/2	Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 77, duty on drugs, &c. & subsidy 1747.
0	4	1	10	0	10	2	8	0	8 9 6	0	3	4	16	0	2	11	2	Old s. new s. 1/3 s. 2/3 s. impost 1690, N° 10, duty on drugs, &c. & s. 1747.
0	0	8	5	0	1	8	8	0	1 5 11	0	0	6	16	0	0	5	17	
0	0	10	5	0	2	2	8	0	1 11 11	0	0	8	16	0	0	7	17	Old subs. new s. 1/3 s. 2/3 s. imp. 1690 N° 10, duty on drugs, &c. subs. 1747, & s. 1759.
0	0	8	5	0	1	8	8	0	1 5 11	0	0	6	16	0	0	5	17	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. & subs. 1747.
0	0	10	5	0	2	2	8	0	1 11 11	0	0	8	16	0	0	7	17	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 10, duty on drugs, &c. subs. 1747, & s. 1759.
0	5	10	1	0	4	7	13	0	5 1 7	0	4	7	13	0	5	1	7	Old subs. new s. 1/3 s. 2/3 s. imp. 1692 N° 77, duty on drugs, &c. & subs. 1747.

By a clauſe in the Original Book of Rates, (eſtabliſhed by the act of 12 Car. II. cap. 4.) at the end of the rates on drugs imported, it is declared, That ALL DRUGS IMPORTED DIRECTLY FROM THE PLACE OF THEIR GROWTH, IN ENGLISH-BUILT SHIPPING*, ARE TO BE RATED ONE-THIRD PART OF WHAT IS CHARGED IN THE SAID BOOK OF RATES, AND NO MORE; which clauſe was afterwards altered by the act of 8 and 9 Will. III. cap. 34. § 2, and 3. which declares and enacts, "That "by way of full recompence to ſuch perſons who may have any loan upon the duty on Tin exported, "which is thereby taken off, from and after the 10th day of May, 1697, the SUBSIDY to be received "for all drugs imported DIRECTLY from the place of their growth, in ENGLISH *(now Britiſh, by "the act of Union)* BUILT SHIPPING, ſhall be according to the full value on the reſpective ſpecies "enumerated in the Book of Rates, and not according to the ſaid abatement *(abovementioned:)* AND "FOR ALL DRUGS OTHERWISE IMPORTED, TREBLE SUCH FULL VALUE; but not to extend to "any ſort of DRUGS USED IN DYING."

All which regulations relate to ſuch drugs only as are rated in the firſt column of rates preceding.

AND,

By the act of 7 Q. Ann. cap. 8. § 12. it is declared, "That, from and after the 24th day of June, "1709, JESUITS BARK, SARSAPARILLA, BALSAM of PERU and TULU, AND ALL OTHER DRUGS "OF THE GROWTH AND PRODUCT OF AMERICA, may be imported from any of her Majeſty's plan- "tations in America, in ſhips regularly manned and navigated, paying the ſame duty, and NO MORE, "as if they were imported directly from the place of their growth."

It may here be proper to obſerve, that by drugs imported not from the place of their growth paying much higher duties than from the place of growth, it is not to be underſtood that the importation of ſuch as are of the growth of ASIA, AFRICA, or AMERICA, is thereby warranted or allowed from any part of EUROPE; for ſuch importation would be contrary to the rule laid down at the beginning of theſe rates, founded upon the Act of Navigation, except in the ſeveral particular caſes taken notice of in the courſe of ſaid rates, and the Index.

Let it alſo be further obſerved, that all drugs of France are to pay the Impoſt 1692, at 25 per cent. upon the rate, inſtead of the Impoſt 1690, at 10 per cent. ſuch rate, when in the firſt column, being ſubject to the clauſe laid down at the end of drugs above cited, in all caſes falling within its directions; and when in the ſecond column, the ſaid Impoſt 1692 is to be computed at 25 per cent. upon the rate, inſtead of 5 per cent.

And,

They are alſo to pay to the French duty, a ſecond 25 per cent. on the ſaid rate; ſo that in all caſes of drugs imported directly from the place of their growth, in Britiſh-built ſhipping, that are rated in the firſt column of rates, theſe two duties are computed from the rate reduced; that is to ſay, they ſpring from one-third of the ſaid rate; becauſe, being granted before the ſtatute of the 8 and 9 Will. III. which repeals the ſaid reducing clauſe, took place, they are ſtill payable according to the regulation thereby laid down.

Drugs of the growth of any other French dominions, are alſo ſubject to the Impoſt 1692, at 25 per cent. upon the rate, inſtead of the Impoſt 1690, at 10 per cent. or the Impoſt 1692, at 5 per cent. in like manner as drugs of France; but not to the French duty, or 2d 25 per cent. that being chargeable only on ſuch goods as are of the growth, product, or manufacture of OLD FRANCE, as noted under Branch N° 16.

But in order to give the reader a clearer idea of the regulations, duties, and drawbacks upon drugs, I refer him to the following Table; firſt premiſing,

That, to obviate doubts ariſing upon the importation of various ſorts imported from different ports of Europe, it has been ſettled and agreed, between the officers in the port of London and the Trade, and confirmed by a minute of the Board of Cuſtoms there, to conſider the drugs inſerted in the firſt claſs following, as of AMERICA; and thoſe inſerted in the ſecond claſs, as of AFRICA, or ſuch parts of ASIA as fall not within the limits of the charters granted to the United Company of merchants of England trading to the Eaſt-Indies, although imported occaſionally from different ports in EUROPE: and as ſuch, to allow the moiety of the Old Subſidy on their exportation to AMERICA.

---

* *All Drugs imported in foreign-built ſhips, taken as prize, and legally condemned, are to pay the ſame duties as if imported in Britiſh-built ſhips, as is more particularly hereafter ſtated.*

FIRST CLASS.

1 Aloes epatica.
2 Balsamum artificial.
3 Balsamum copaiva.
4 Balsamum natural.
5 Cassia fistula.
6 Cortex Peruvianus. or Jesuits bark.
7 Cortex winteranus.
8 Gum copal.
9 Gum elemni.
10 Gum guiaci.
11 Jalop.
12 Oleum turpentine.
13 Radix contra yerva.
14 Radix hypocacuanae.
15 Radix serpentariae.
16 Sarsaparilla.

SECOND CLASS,

1 Assa foetida.
2 Coloquintida.
3 Galbanum.
4 Gum armoniacum.
5 Gum opoponax.
6 Gum serapinum, or Sagapenum.
7 Gum sandrake, or Juniperi.
8 Gum tragagant.
9 Lignum Rhodium.
10 Mastick white.
11 Myrrha.
12 Nux vomica.
13 Opium.
14 Oleum palmae.
15 Diagredium, or scammony.
16 Storax calamita.
17 Storax liquida.
18 Salop.
19 Sena.
20 Worm seeds.
21 Zedoaria.

From which it appears, that whenever any of the Drugs mentioned in the first class, of the growth of the American plantations belonging to Spain or Portugal, are imported in ships belonging to Great-Britain, and whereof the master, and three-fourths of the mariners at least, are British, from any of the ports of Spain or Portugal respectively, or Western Islands, commonly called Azores, or Madera, or Canary Islands, under the proviso in the 14th section of the Act of Navigation, paying the high duties, as not from the place of their growth, they are, on exportation to any British colony or plantation in America, allowed to draw back one half of the Old Subsidy, being considered as of American produce, though imported from European ports. And, in like manner,

That the Drugs mentioned in the second class are also intituled to draw back half the Old Subsidy on exportation to any British colony or plantation in America, unless the same were imported by the East-India company, or any other persons licensed by them, from, and are the growth of, any country or place within the limits of the charters granted to the said East-India company; for, as the words East-Indies in the act of 4 Geo. III. cap. 15. do not define or limit any particular country or countries, ALL GOODS OF ASIA not within the limits of the charters granted to the East-India company, and not imported by the said company, are practically understood not to be within the intent or meaning of the said act of 4 Geo. III. cap. 15. disallowing the drawback of half the Old Subsidy upon goods of the growth, production, or manufacture of the East-Indies exported to any British colony or plantation in America; so that such drugs of Asia as fall not within the above description, or drugs of Africa imported in British-built shipping, and whereof the master, and three-fourths of the mariners at least, are British, from Leghorn, Trieste, and other European ports within the streights or Levant seas, and Barbary drugs from Gibraltar, as being the usual ports or places heretofore for loading them, within the said Streights or Levant seas, under the special provision of the 12th section of the Act of Navigation, though subject to the high duties on importation, as not from the place of growth, &c. upon exportation to any British colony or plantation in America, draw back half the Old Subsidy, in like manner as they do to all other places.

By 20 Geo. II. cap. 45. § 9. and 29 Geo. II. cap. 34. § 18. all foreign ships taken as prize, and legally condemned, are declared to be intituled to the same rights, liberties, privileges and advantages, in all respects whatsoever, as British-built ships or vessels; therefore the duties on drugs are the same either in the one or the other.

The above observations will apply to all other goods, as well as drugs, imported under the like circumstances; regard being had to the prohibition of Raw Silk and Mohair Yarn by the 6 Geo. I. cap. 14. from all ports in the Streights or Levant seas, but such as are within the dominions of the Grand Seignior; excepting those enumerated in the act of 11 Geo. III. cap. 41. which are assigned for the said commodities to be landed at to be opened and aired.

A TABLE, ſhewing at one View, the DUTIES and DRAWBACKS on DRUGS, with their relation to the Laws that regulate the ſame.

By Drugs *are meant ſuch Goods as are rated under that title in the Rates preceding, or any others unrated that are imported for Phyſical uſe.*

DRUGS Rated by 12 Car. II. in the firſt column of Rates preceding.

- OF FRANCE
  - Deemed and deſcribed, by 3 and 4 Q. Ann. cap. 4. to be — FOR DYERS USE, and Not free, by 8 Geo. I. cap. 15. — A
  - NOT ſo deemed and deſcribed — B
- OF ANY OTHER FRENCH DOMINIONS
  - Deemed and deſcribed, by 3 and 4 Q. Ann. cap. 4. to be — FOR DYERS USE, and Not free, by 8 Geo. I. cap. 15. — C
  - NOT ſo deemed and deſcribed — D
- MANUFACTURED, and of INDIA, or CHINA
  - Deemed and deſcribed, by 3 and 4 Q. Ann. cap. 4. to be — FOR DYERS USE, and Not free, by 8 Geo. I. cap. 15. — E
  - NOT ſo deemed and deſcribed — F
- UNMANUFACTURED, and of INDIA, or CHINA
  - Deemed and deſcribed, by 3 and 4 Q. Ann. cap. 4. to be — FOR DYERS USE, and Not free, by 8 Geo. I. cap. 15. — G
  - NOT ſo deemed and deſcribed — H
- OF ALL OTHER PLACES
  - Deemed and deſcribed, by 3 and 4 Q. Ann. cap. 4. to be — FOR DYERS USE, and Not free, by 8 Geo. I. cap. 15. — I
  - NOT ſo deemed and deſcribed — K

Pearl-Barley, Succus Liquoritiae, Gum-Senega, Gum-Arabick, and Oil of Amber, excepted.

			Duties.				Drawbacks. To all legal places.				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies,			
			l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
A	Imported directly from the place of their growth, in British-built shipping, for every 20s. of their rate	By British	0	3	10	11	0	2	0	13	0	1	10	15
		By Strangers	0	3	11	11								
	Otherwise imported, for every such 20s.	By British	0	11	7	13	0	6	1	19	0	5	8	5
		By Strangers	0	11	10	13								
B	Imported directly from the place of their growth, as above described, for every 20s. of their rate	By British	0	6	5	15	0	4	4	1	0	3	10	7
		By Strangers	0	6	8	15								
	Otherwise imported, for every such 20s.	By British	0	19	5	5	0	13	0	3	0	11	7	1
		By Strangers	1	0	2	5								
C	Imported directly from the place of their growth, as above described, for every 20s. of their rate	By British	0	2	2	11	0	2	0	13	0	2	0	13
		By Strangers	0	2	3	11								
	Otherwise imported, for every such 20s.	By British	0	6	7	13	0	6	1	19	0	6	1	19
		By Strangers	0	6	9	13								
D	Imported directly from the place of their growth, as above described, for every 20s. of their rate	By British	0	4	9	15	0	4	4	1	0	4	4	1
		By Strangers	0	5	0	15								
	Otherwise imported, for every such 20s.	By British	0	14	5	5	0	13	0	3	0	13	0	3
		By Strangers	0	15	2	5								
E	Imported directly from the place of their growth, as above described, for every 20s. of their rate	By British	0	2	2	16	0	2	0	18	0	1	11	0
		By Strangers	0	2	3	16								
	Otherwise imported, for every such 20s.	By British	0	6	8	8	0	6	2	14	0	5	9	0
		By Strangers	0	6	11	8								
F	Imported directly from the place of their growth, as above described, for every 20s. of their rate	By British	0	5	6	0	0	5	0	6	0	4	6	12
		By Strangers	0	5	9	0								
	Otherwise imported, for every such 20s.	By British	0	16	6	0	0	15	0	18	0	13	7	16
		By Strangers	0	17	3	0								
G	Imported directly from the place of their growth, as above described, for every 20s. of their rate	By British	0	1	7	6	0	1	5	8	0	1	3	10
		By Strangers	0	1	8	6								
	Otherwise imported, for every such 20s.	By British	0	4	9	18	0	4	4	4	0	3	10	10
		By Strangers	0	5	0	18								
H	Imported directly from the place of their growth, as above described, for every 20s. of their rate	By British	0	4	10	10	0	4	4	16	0	3	11	2
		By Strangers	0	5	1	10								
	Otherwise imported, for every such 20s.	By British	0	14	7	10	0	13	2	8	0	11	9	6
		By Strangers	0	15	4	10								
I	Imported directly from the place of their growth, as above described, for every 20s. of their rate	By British	0	1	3	6	0	1	1	8	0	0	11	10
		By Strangers	0	1	4	6								
	Otherwise imported, for every such 20s.	By British	0	3	9	18	0	3	4	4	0	2	10	10
		By Strangers	0	4	0	18								
K	Imported directly from the place of their growth, as above described, for every 20s. of their rate	By British	0	3	10	10	0	3	4	16	0	2	11	2
		By Strangers	0	4	1	10								
	Otherwise imported, for every such 20s.	By British	0	11	7	10	0	10	2	8	0	8	9	6
		By Strangers	0	12	4	10								

DRUG TABLE Continued.

DRUGS

- Rated by 11 Geo. I. cap. 7. in the second column of Rates preceding; Or, Paying duty *ad valorem*, if not so.
  - OF FRANCE
    - Deemed and described, by 3 and 4 Q. Ann. cap. 4. to be — FOR DYERS USE, and Not free, by 8 Geo. I. cap. 15. — A
    - NOT so deemed and described — B
  - Of any other FRENCH DOMINIONS
    - Deemed and described, by 3 and 4 Q. Ann. cap. 4. to be — FOR DYERS USE, and Not free, by 8 Geo. I. cap. 15. — C
    - NOT so deemed and described — D
  - OF ALL OTHER PLACES
    - Deemed and described, by 3 and 4 Q. Ann. cap. 4. to be — FOR DYERS USE, and Not free, by 8 Geo. I. cap. 15. — E
    - NOT so deemed and described — F
- Not Rated by 12 Car. II. in the first column of Rates preceding.
  - MANUFACTURED, and of INDIA, or CHINA
    - Deemed and described, by 3 and 4 Q. Ann. cap. 4. to be — FOR DYERS USE, and Not free, by 8 Geo. I. cap. 15. — G
    - NOT so deemed and described — H
  - UNMANUFACTURED, and of INDIA, or CHINA
    - Deemed and described, by 3 and 4 Q. Ann. cap. 4. to be — FOR DYERS USE, and Not free, by 8 Geo. I. cap. 15. — I
    - NOT so deemed and described — K

			Duties.				Drawbacks. To all legal places.				To any British colony or plantation in America if the goods are of the growth, production, or manufacture of Europe or the East-Indies.			
			l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
A	Imported directly from the place of their growth, in British-built shipping, for every 20s. of their rate, or of their value upon oath, if not rated	By British	0	11	7	13	0	6	1	19	0	5	8	5
		By Strangers	0	11	10	13								
	Otherwise imported, for every such 20s.	By British	0	11	7	13	0	6	1	19	0	5	8	5
		By Strangers	0	11	10	13								
B	Imported directly from the place of their growth, as above described, for every 20s. of their rate, or of their value upon oath, if not rated	By British	0	14	4	1	0	8	10	7	0	8	4	13
		By Strangers	0	14	7	1								
	Otherwise imported, for every such 20s.	By British	0	14	4	1	0	8	10	7	0	8	4	13
		By Strangers	0	14	7	1								
C	Imported directly from the place of their growth, as above described, for every 20s. of their rate, or of their value upon oath, if not rated	By British	0	6	7	13	0	6	1	19	0	6	1	19
		By Strangers	0	6	10	13								
	Otherwise imported, for every such 20s.	By British	0	6	7	13	0	6	1	19	0	6	1	19
		By Strangers	0	6	10	13								
D	Imported directly from the place of their growth, as above described, for every 20s. of their rate, or of their value upon oath, if not rated	By British	0	9	4	1	0	8	10	7	0	8	10	7
		By Strangers	0	9	7	1								
	Otherwise imported, for every such 20s.	By British	0	9	4	1	0	8	10	7	0	8	10	7
		By Strangers	0	9	7	1								
E	Imported directly from the place of their growth, as above described, for every 20s. of their rate, or of their value upon oath, if not rated	By British	0	2	10	13	0	2	4	19	0	1	11	5
		By Strangers	0	3	1	13								
	Otherwise imported, for every such 20s.	By British	0	2	10	13	0	2	4	19	0	1	11	5
		By Strangers	0	3	1	13								
F	Imported directly from the place of their growth, as above described, for every 20s. of their rate, or of their value upon oath, if not rated	By British	0	5	7	1	0	5	1	7	0	4	7	13
		By Strangers	0	5	10	1								
	Otherwise imported, for every such 20s.	By British	0	5	7	1	0	5	1	7	0	4	7	13
		By Strangers	0	5	10	1								
G	For every 20s. value, according to the real prices at which sold by inch of candle	By British	0	5	3	19 $\frac{1}{5}$	0	4	11	18 $\frac{2}{5}$	0	4	7	17 $\frac{3}{5}$
H	For every such 20s. at which so sold	By British	0	6	8	14 $\frac{3}{10}$	0	6	5	1 $\frac{1}{2}$	0	6	1	8 $\frac{7}{10}$
I	For every such 20s. at which so sold	By British	0	3	6	2 $\frac{1}{5}$	0	3	1	11 $\frac{1}{5}$	0	2	8	19 $\frac{9}{10}$
K	For every such 20s. at which so sold	By British	0	5	3	3 $\frac{3}{20}$	0	4	11	2 $\frac{1}{2}$	0	4	7	1 $\frac{7}{20}$

DRUG TABLE Continued.

DRUGS Not Rated by 12 Car. II. in the first column of Rates preceding

OF FRANCE	Deemed and described, by 3 and 4 Q. Ann. cap. 4. to be	UNRATED DRUGS, and, Which are not afterwards rated by 11 Geo. I. cap. 7.	A
Of any other FRENCH DOMINIONS	So deemed and described, and so unrated		B
MANUFACTURED, and of INDIA, or CHINA	So deemed and described, and so unrated		C
UNMANUFACTURED, and of INDIA, or CHINA	So deemed and described, and so unrated		D
OF ALL OTHER PLACES	So deemed and described, and so unrated		I

			Duties.				Drawbacks. To all legal places.				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.			
			l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
A	Imported directly from the place of their growth, in British-built shipping, for every 20s. of their true and real value upon oath	By British	0	14	4	1	0	8	10	7	0	8	4	13
		By Strangers	0	14	7	1								
	Otherwise imported, for every such 20s.	By British	0	14	4	1	0	8	10	7	0	8	4	13
		By Strangers	0	14	7	1								
B	Imported directly from the place of their growth, as above described, for every such 20s.	By British	0	9	4	1	0	8	10	7	0	8	10	7
		By Strangers	0	9	7	1								
	Otherwise imported, for every such 20s.	By British	0	9	4	1	0	8	10	7	0	8	10	7
		By Strangers	0	9	7	1								
C	For every 20s. value, according to the real prices at which sold by inch of candle	By British	0	6	8	14 3/10	0	6	5	1 1/2	0	6	1	8 7/10
D	For every such 20s. at which so sold	By British	0	5	3	13 13/20	0	4	11	2 1/2	0	4	7	1 7/20
E	Imported directly from the place of their growth, in British-built shipping, for every 20s. of their rate	By British	0	5	7	1	0	5	1	7	0	4	7	13
		By Strangers	0	5	10	1								
	Otherwise imported, for every such 20s.	By British	0	5	7	1	0	5	1	7	0	4	7	13
		By Strangers	0	5	10	1								

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
E							
Earlings, the groce, containing 12 dozen	1	0	0	—	—	—	A
* Earthen ware: Brick ſtones, by the thouſand	1	0	0	—	—	—	A
Flanders tiles to ſcour with, the thouſand	2	0	0	—	—	—	B
*Gally tiles, the foot	0	1	0	—	—	—	C
Paving tiles, the thouſand	3	0	0	—	—	—	D
Tiles, called Pan tiles, the thouſand	8	0	0	—	—	—	E
All other ſorts of Earthen ware, not particularly mentioned, to pay for every 20 s. value, 1 s. and 6 d.							
China ware. *See* Eaſt-India Goods *hereafter following*.							
Of all other ſorts (except India or China) not to be uttered or ſold, and not otherwiſe rated, the pound weight, broken or whole —	—	—	—	0	0	10	F
***** *For the circumſtances of prohibition, as* Painted wares, *to be uttered or ſold in Great-Britain, ſee the Index.*							
Ebony wood: the hundred weight, containing 112 lb	1	0	0				
of { *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
of { *and directly from any part of* America. *See the note* * *after* Great Balks.							
from { *any part of* Europe *(except* Ireland *and* France) —	—	—	—	—	—	—	G
from { Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company* —	—	—	—	—	—	—	H
from { *any part of* Aſia *within the limits of ſuch charters. See the N. B. after* Small Balks.							
of { France, *either directly from thence, or from any other parts* —	—	—	—	—	—	—	I
of { *any French colony or plantation* —	—	—	—	—	—	—	K
See alſo Ebony *rated in* Wood.							
For the circumſtances of reſtriction on importation, and of its paying aliens duty when in ſhips liable thereto, ſee the note after Balks.							
Edging for hats of caddas, the dozen —	—	—	—	0	5	6	L
Eggs, the hundred, containing ſix ſcore —	0	1	8	—	—	—	M
And beſides, if of France —	—	—	—	—	—	—	N
Elephants teeth, the hundred weight, containing 112 lb —	4	0	0	—	—	—	O
Embroidery, prohibited; but for the circumſtances thereof, ſee the Index.							
Emeralds. *See* Diamonds.							
Emery stones, the hundred weight, containing 112 lb —	0	8	0	—	—	—	P
Enamel, the pound — *(Glaſs)*	—	—	—	0	4	0	Q
And beſides, for every pound weight of Glaſs — { *if Crown, Plate, or Flint* —	—	—	—	—	—	—	R
And beſides, for every pound weight of Glaſs — { *if Green, or other glaſs* —	—	—	—	—	—	—	S
Ewers.							
For the circumſtances of their prohibition to be uttered or ſold in Great-Britain, ſee the Index.							

	DUTIES TO BE																
	Paid on Importation.								Repaid on due Exportation.								The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
B	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	
C	0	0	2	6 $\frac{1}{5}$	0	0	2	9 $\frac{1}{5}$	0	0	2	0 $\frac{1}{2}$	0	0	1	14 $\frac{4}{5}$	
D	0	11	6	12	0	12	3	12	0	10	1	10	0	8	8	8	
E	1	18	3	12	2	0	3	12	1	14	6	—	1	10	8	8	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 58, & ſubſ. 1747.
F	0	0	3	16 $\frac{3}{16}$	0	0	3	18 $\frac{11}{16}$	0	0	3	9 $\frac{1}{16}$	0	0	3	1 $\frac{5}{16}$	Old ſ. *(regard being had to the rule laid down under that branch in page* 10.) new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 11, & ſ. 1747.
G	0	5	8	14	0	5	11	4	0	5	3	—	0	4	9	6	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 49, & ſubſidy 1747.
H	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
I	0	13	6	9	0	13	9	9	0	8	0	15	0	7	7	1	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, ſ. 1747, & French duty.
K	0	8	6	9	0	8	9	9	0	8	0	15	0	8	0	15	The ſame branches except the laſt.
L	0	1	3	15 $\frac{3}{40}$	0	1	4	12 $\frac{19}{40}$	0	1	2	4 $\frac{5}{8}$	0	1	0	13 $\frac{11}{40}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 77, & ſubſidy 1747.
M	0	0	3	17	0	0	4	2	0	0	3	7 $\frac{1}{2}$	0	0	2	18	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
N	0	0	9	13 $\frac{3}{4}$	0	0	9	13 $\frac{3}{4}$	0	0	4	13 $\frac{3}{4}$	0	0	4	13 $\frac{3}{4}$	Impoſt 1692 N° 36, & French duty 2d 25 per cent.
O	1	2	10	16	1	3	10	16	1	1	0	—	0	19	1	4	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 32, & ſubſidy 1747.
P	0	1	6	9 $\frac{3}{5}$	0	1	7	13 $\frac{3}{5}$	0	1	4	4	0	1	1	18 $\frac{2}{5}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
Q	0	1	7	8 $\frac{1}{5}$	0	1	8	0 $\frac{1}{5}$	0	1	5	14	0	1	3	19 $\frac{4}{5}$	Old ſ. *(regard being had to the rule laid down under that branch in page* 10.) new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 11, & ſ. 1747.
R	0	0	8	—	0	0	8	—	—	—	—	—	—	—	—	—	Duty on glaſs, 1746.
S	0	0	2	—	0	0	2	—	—	—	—	—	—	—	—	—	

Inwards.

	Rates. By 12 Car. II. cap. 4. l. s. d.	Rates. By 11 Geo. I. cap. 7. l. s. d.	
East-India goods, *imported by the United Company of Merchants of England trading to the East-Indies, which, not being rated, pay duty according to the real prices for which sold at the candle, as unrated East-India goods.*			
1. CANDLES of WAX, for every 100l. of the groſs price at which ſold at the candle, the net, or reduced value whereon, will amount to 40l. 14s. 6½d. ſuppoſing ſuch candles to be 1000 lb in weight			A
2. CHINA WARE, for every ſuch 100l. groſs price, the net, or reduced value whereon, will amount to 57l. 10s. 4½d.			B
3. COWRIES, for every ſuch 100l. groſs price, the net, or reduced value whereon, will amount to 70l. 15s. 7d.			C
But by 5 Geo. III. cap. 30. Cowries *and* Arrangoes *may be imported by the East-India company, for the ſupply of the African trade, from any part of Europe* not within his Majeſty's dominions, *in Britiſh ſhips, legally navigated, by licence from the Treaſury, on being ſubject to the ſame duties and regulations as preſcribed for the ſaid goods when imported by them from the East-Indies. And,* *On default of the East-India company's keeping this market ſupplied with a ſufficient quantity of theſe goods at reaſonable prices, the Treaſury may grant licences to other perſons, to import them from any part of Europe,* not within his Majeſty's dominions, *in like manner, and under ſuch reſtrictions, as the ſaid East-India company, upon paying down half the Old Subſidy, and warehouſing the goods; which half ſubſidy is not drawn back on exportation.*			
4. COTTON MANUFACTURES, for every 100l. of the groſs price at which ſold at the candle, the net, or reduced value whereon, will amount to 55l. 1s. 6d.			D
5. DRUGS. *See the* Table *at the end of Drugs.*			
6. GOODS MANUFACTURED, *deemed and deſcribed, by* 3 *and* 4 *Q. Ann. cap.* 4. *to be for dyers uſe; and not free, by* 8 *Geo. I. cap.* 15. for every 100l. of the groſs price at which ſold at the candle, the net, or reduced value whereon, will amount to 70l. 17s.			E
7. GOODS UNMANUFACTURED, *deemed and deſcribed, by* 3 *and* 4 *Q. Ann. cap.* 4. *to be for dyers uſe; and not free, by* 8 *Geo. I. cap.* 15. for every ſuch 100l. groſs price, the net, or reduced value whereon, will amount to 79l. 19s. 1d.			F
8. GOODS OF THE MANUFACTURE of EAST-INDIA, CHINA, or PERSIA, prohibited to be worn in Great-Britain, viz. BENGALS, and STUFFS mixed with ſilk or herba; and CALLICOES printed, painted, ſtained, or dyed there, for every ſuch 100l. groſs price, the net, or reduced value whereon, will amount to 85l. 9s. 5d.			G

	DUTIES TO BE												
	Paid on Importation.						Repaid on due Exportation.						
	By British.				By Strangers.			To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
A	56	15	5	10												
B	39	19	7	10					37	18	7	15	35	17	8	
C	26	14	5						25	0	9	10	23	7	2	
D	42	8	6						41	2	4		39	16	2	
E	26	13	0						24	19	4	2 ½	23	5	8	4
F	17	10	11						15	12	11	5	13	14	11	10
G	5	19	11	5												

The several branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.

A — Old ſubſidy, new ſubſidy, ⅓ ſubſidy, ⅔ ſubſidy, impoſt 1690 N° 29, duty on candles, additional duty on candles, ſubſidy 1747, & ſubſidy 1759.

B — Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1690 N° 29, duty on drugs, white callicoes, China ware, &c. ſ. 1747, & ſubſ. 1759.

C — Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1692 N° 28, ſ. 1747, & ſ. 1759.

D — Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1690 N° 29, duty on dimities, or other manufactures of cotton, ſubſ. 1747, & ſubſ. 1759.

E — Old ſ. imp. 1690 N° 29, ſubſ. 1747, & ſ. 1759.

F — Old ſubſidy, impoſt 1692 N° 77, ſubſ. 1747, & ſ. 1759.

G — One half of old ſ. & additional ſubſ. on wrought ſilks, Bengals, and ſtuffs, &c. 1766.

N. B. For the drawback of ſaid additional ſubſidy allowed upon ſeveral ſorts of theſe goods ſold at the ſale of the Eaſt-India company, and exported to Africa, *ſee the Branch* N° 40, *page* 94.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
9. JAPANNED, or LACQUERED WARES, for every 100 l. of the true and real value, to be aſcertained by the groſs price at the candle, as directed by the 12 and 13 Will. III. cap 11. § 15.							A
10. MUSLINS, or WHITE CALLICOES, flowered, ſtitched, &c. for every 100 l. of the groſs price at which ſold at the candle, the net, or reduced value whereon, will amount to 54 l. 4 s. 1 d.							B
11. TEA, for every ſuch 100 l. groſs price, the net, or reduced value whereon, will amount to 73 l. 11 s. 4½ d.							C
12. ALL OTHER EAST-INDIAN MANUFACTURES, not particularly charged, for every ſuch 100 l. groſs price, the net, or reduced value whereon, will amount to 65 l. 15 s. 9½ d.							D
13. ALL OTHER UNMANUFACTURED GOODS, not particularly charged, for every ſuch 100 l groſs price, the net, or reduced value whereon, will amount to 73 l. 11 s. 4½ d.							E

For the regulations on the removal of any Nanquin Cloth, Muſlin, foreign Callico, *or* foreign Dimity, *exceeding in quantity one entire piece; or any* China Earthen ware, *exceeding in number twelve pieces, either by land or by water, from any out-port into the port of London, or to any place within the diſtance of* 20 *miles from the Royal Exchange, ſee the Index.*

F.

FANS for corn, the piece	0	6	8				F
FANS of paper, the dozen	0	6	8				F
FANS for women and children, French making, the dozen	2	0	0				G
FANS calpins for fans. *Vide in* C.							
FEATHER BEDS, old or new, the piece *(containing, by practice, 70 pounds neat weight)*	2	13	4				H
FEATHERS for beds, the 112 lb	6	0	0				I
FEATHERS *And beſides, if of France*							K
FEATHERS vocat. Eſtridge, or Oſtridge feathers — dreſſed, the pound	2	0	0				L
FEATHERS vocat. Eſtridge, or Oſtridge feathers — undreſſed, the pound	1	0	0				M
FELTS for CLOAKS, French making, 3 ½ yards long, 1 ½ broad, the felt	4	0	0				N
FIDDLES for CHILDREN, the dozen	0	4	0				O
FIGS. *Vide in* Grocery.							
FIGURETTO, the yard	0	8	4				P
FILES the groce, containing 12 dozen	2	0	0				Q
FILES *And beſides, for every hundred weight of* Iron, *containing* 112 lb							R
FIRE IRONS. *Vide in* Iron.							
FIRE SHOVELS the dozen	0	13	4				S
FIRE SHOVELS *And beſides, for every hundred weight, containing* 112 lb							T
FIRE-SHOVEL PLATES, the hundred weight, containing 112 lb	0	13	4				U
FIRE WOOD. *See* Wood.							

	Duties to be Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	43	0	0	—					40	12	6	—	38	5	0	—	Old subsidy, new subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, impost 1690 N° 29, s. 1747, & s. 1759.
B	43	5	11	—					42	0	2	*	35	19	5	—	Old s. add^{l}. duty, new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1690 N° 29, duty of 15 per cent. on muslins, &c. either to N° 17, or N° 19, s. 1747, & s. 1759.
									40	0	2	†					
C	23	18	7	10					14	7	2	2 ‡	23	18	7	10	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 77, s. 1747, & s. 1759.
D	31	14	2	10					30	2	11	10	28	11	8	10	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1690 N° 29, s. 1747, & s. 1759.
E	23	18	7	10					22	3	8	—	20	8	8	10	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 77, s. 1747, & s. 1759.
F	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
G	1	7	0	18	1	7	6	18	0	16	1	10	0	15	2	2	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 36, French duty 2d 25 per cent. & subs. 1747.
H	0	10	3	4	0	10	11	4	0	9	0	—	0	7	8	16	Old subsidy, new subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ subsidy, & subsidy 1747.
I	1	3	1	4	1	4	7	4	1	0	3	—	0	17	4	16	
K	2	18	1	10	2	18	1	10	2	18	1	10	2	18	1	10	Impost 1692 N° 36, & French duty 2d 25 per cent.
L	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	Old subsidy, new subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, & subs. 1747.
M	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
N	2	14	1	16	2	15	1	16	1	12	3	—	1	10	4	4	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 36, French duty 2d 25 per cent. & subs. 1747.
O	0	0	9	4 $\frac{4}{5}$	0	0	9	16 $\frac{4}{5}$	0	0	8	2	0	0	6	19 $\frac{1}{5}$	Old subsidy, new subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, & subs. 1747.
P	0	1	7	5	0	1	8	10	0	1	4	17 $\frac{1}{2}$	0	1	2	10	
Q	0	7	8	8	0	8	2	8	0	6	9	—					
R	0	4	8	5	0	4	8	5	0	4	8	5					Impost 1690 N° 24.
S	0	2	6	16	0	2	8	16	0	2	3	—					Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
T	0	4	8	5	0	4	8	5	0	4	8	5					Impost 1690 N° 24.
U	0	7	3	1	0	7	5	1	0	6	11	5					Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1690 N° 24, & subs. 1747.

* *To Africa.* † *To all parts but Africa and America.* ‡ *To Ireland only.*

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Fish, vocat.							
Cod-fish: the barrel	0	13	4				
Cod-fish: the laſt, containing 12 barrels	8	0	0				
Cod-fish: the hundred, containing 6 ſcore	2	6	8				
Cod-fish: heads, the barrel	0	3	4				
Herrings: white, full, or ſhotten: the barrel	0	8	4				
Herrings: white, full, or ſhotten: the laſt, containing 12 barrels	5	0	0				A
Herrings: red: the cade, containing 500	0	8	4				
Herrings: red: the laſt, containing 20 cades	8	6	8				
Lings of all ſorts, the hundred, containing 120	3	6	8				
Salmon: the barrel	2	0	0				
Salmon: girls, the barrel	0	15	0				
Cole-fiſh, the hundred, containing 120	1	0	0				
Gull-fiſh, the barrel	0	6	8				B
Haddocks, the barrel	0	6	8				
Lamperns, the piece	0	1	0				
Whitings, the barrel	0	3	4				
Seal fiſh, the fiſh	0	13	4				C
Newland fiſh: ſmall, the hundred, containing 120	0	10	0				
Newland fiſh: middle ſort, the like hundred	1	0	0				
Newland fiſh: great, the like hundred	1	10	0				
Eels: Pimper eels, the barrel	1	0	0				D
Eels: Shaft, Kine, or Dole eels, the barrel	1	10	0				E
Eels: Spruce eels, the barrel	2	0	0				F
Eels: Stub eels, the barrel	2	6	8				G
Quick eels, the ſhip's lading	20	0	0				

N. B. By the 2d ſection of the 12 Car. II. cap. 4. which eſtabliſhes the Book of Rates thereto annexed, it is declared and enacted, " *That* all " manner of freſh Fiſh *is foreprized and excepted out of the Subſidy of* " *Poundage thereby granted;*" *wherefore no computation of duties is annexed to this article of* Quick eels.

By the act of 18 *Car. II. cap.* 2. Eels, *or* Congers, *were prohibited to be imported into, uttered, ſold, or expoſed to ſale, in England,* taken by foreigners, aliens to the kingdom; *but that law expiring, the act of* 32 *Car. II. cap.* 2. *revived and continued it for ever, with this exception, That* Stock-fiſh, *and* live eels, *might be imported by any perſons whatſoever. And,*

The 10 *and* 11 *Will. III. cap.* 24. *has the ſame exception, together with the addition of* anchovies, ſturgeon, botargo, *and* cavear.

By the 1 *Geo. I. cap.* 18. § 1. *the ſaid four laſt mentioned articles, together*

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A																	*Theſe Fiſh, together with* Pilchards, *are, by the act of* 18 *Car. II. cap.* 2. *and the act of* 1 *Geo. I. cap.* 18. *prohibited to be imported into England, uttered, ſold, or expoſed to ſale, either freſh or ſalted, dried or bloated,* when taken by, bought of, or received from any foreigner, or out of any ſtranger's bottom, *except Proteſtant ſtrangers inhabiting within this kingdom.*
B																	*By the act of* 1 *Geo. I. cap.* 18. *theſe Fiſh are prohibited to be imported into England, or ſold, or expoſed to ſale there,* when taken by, bought of, or received from any foreigner, or out of any ſtranger's bottom, *excepting Proteſtant ſtrangers inhabiting within this kingdom.*
C																	*Theſe Fiſh are prohibited, under the general words of the act of* 10 *and* 11 *Will. III. cap.* 24. *from being imported into England* in any foreign ſhip, veſſel, or bottom, not being wholly Engliſh property; *and* Whitings *and* Spratts *are alſo nominally prohibited from being ſo imported, by the act of* 1 *Geo. I. cap.* 18.
D	0	5	3	12	0	5	3	12	0	3	4	10	0	2	10	16	Old ſubſidy, petty cuſtoms, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
E	0	7	11	8	0	7	11	8	0	5	0	15	0	4	7	4	
F	0	10	7	4	0	10	7	4	0	6	9	—	0	5	9	12	
G	0	12	4	8	0	12	4	8	0	7	10	10	0	6	9	4	

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Fish, vocat. *with* ſtock-fiſh *and* eels, *under the general denomination of* any eels, *are allowed to be brought in*, when taken by foreigners, or out of any ſtranger, or ſtranger's bottom; *the duties therefore, are computed and put down oppoſite to the different ſorts of each.*							
This act alſo allows any perſons whatſoever, *freely to import, bring in, and ſell, in Great-Britain, in any ſhip or veſſel whatſoever, any quantity of* Lobſters *and* Turbetts.							
Stock-fiſh — Croplin — the hundred, containing 120	0	13	4	—	—	—	A
Stock-fiſh — Croplin — the laſt, containing 10 hundred	6	13	4	—	—	—	B
Stock-fiſh — Lub-fiſh — the hundred, containing 120	1	6	8	—	—	—	C
Stock-fiſh — Lub-fiſh — the laſt, containing 10 hundred	13	6	8	—	—	—	D
Stock-fiſh — Titling — the hundred, containing 120	0	6	8	—	—	—	E
Stock-fiſh — Titling — the laſt, containing 10 hundred	3	6	8	—	—	—	F
Theſe having been taken by foreigners, *may be imported under the liberty granted by the acts of* 32 *Car. II. cap.* 2. § 7. *and* 1 *Geo. I. cap.* 18. § 3. *and will be ſubject to the duties and drawbacks as above computed.*							
Although, by a marginal note in the original Book of Rates of 12 *Car. II. cap.* 4. *it is declared,* " *That all ſorts of Fiſh, Engliſh taken, and brought in* " *Engliſh ſhips, ought to pay no cuſtom, as by the ſtatute of* 5 *Elizabeth Reg.* " *cap.* 5." *yet that is not to be conſtrued, or underſtood, as an admiſſion to bring in all ſorts of fiſh ſo taken, whether freſh or ſalted; the act of* 2 *and* 3 *Q. Ann. cap.* 14. *having declared and enacted, with reſpect to ſalted Fiſh,* " *That no* herrings, pilchards, ſcads, cod-fiſh, ling, hake, ſalmon, *or* dried " red ſprats *whatſoever, or by whomſoever caught, or cured, ſhall be imported,* " *brought in, or landed, within England, &c. (now Great-Britain, by the act* " *of Union) unleſs the owner, or proprietor of ſuch fiſh, or the maſter of the* " *veſſel, ſhall make oath before the Officer for the duties on Salt, in the port, or* " *place, where ſuch fiſh ſhall be ſo imported,* " *that all the ſalt wherewith the* " *ſaid fiſh was cured, was laden, or put on board, from ſome part of Great-* " *Britain, and when, and where, the ſame was ſo put on board; and that* " *no drawback or allowance, or debenture for the ſame, hath, to his know-* " *ledge, or belief, been had, or obtained, upon the exportation, or carrying* " *out of the ſaid ſalt, or any part thereof, or is intended to be had, or obtain-* " *ed, on account of ſuch exportation," upon pain of forfeiting ſuch fiſh, and double the value thereof, to be recovered of the importer or proprietor thereof.*							
But cod-fiſh, ling, *and* hake, *caught and cured at* Newfoundland, *or* Iceland, *are, by a ſpecial clauſe in this act, permitted to be imported, brought in, and landed, on proof being made upon oath, by the owner or proprietor of ſuch fiſh, or the maſter of the veſſel bringing in the ſame, before the Officer for the duties on Salt at the port of importation,* " *That all the fiſh ſo imported, came* " *from* Newfoundland, *or* Iceland, *and were caught and cured there, and ſo* " *as part of the tail of every ſuch fiſh be cut off on landing.*"							
By the act of 13 *Geo. III. cap.* 72. *the like permiſſion is granted to* cod-fiſh, ling, *and* hake, *caught and cured in* Chaleur Bay, or any other part of the gulph of St. Lawrence, or on the coaſt of Labrador, *ſo as the ſame be imported in Britiſh-built veſſels, navigated according to law, and ſubject*							

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.						Repaid on due Exportation.						
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	3	6	8	0	3	6	8	0	2	3	—	0	1	11	4	Old ſubſidy, petty cuſtom, new ſubſidy, ⅓ ſubſidy, ⅔ ſubſidy, & ſubſidy 1747.
B	1	15	4	—	1	15	4	—	1	2	6	—	0	19	4	—	
C	0	7	0	16	0	7	0	16	0	4	6	—	0	3	10	8	
D	3	10	8	—	3	10	8	—	2	5	0	—	1	18	8	—	
E	0	1	9	4	0	1	9	4	0	1	1	10	0	0	11	12	
F	0	17	8	—	0	17	8	—	0	11	3	—	0	9	8	—	

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
to the rules prescribed in the act of 10 *and* 11 *Will. III. cap.* 25. *and so as oath be first made before the landing thereof, by the owner or proprietor of such fish, or the master of the vessel bringing the same, before the Officer for the duties on Salt, in the port of importation, "That all the fish so imported, "came from the gulph of St. Lawrence, or the coast of Labrador, and were "caught and cured there;" and so as part of the tail of every such fish be cut off on landing, that no allowance may be obtained upon exportation.*							
FLANNEL, the yard	0	1	8				A
For the circumstances of its prohibition to be uttered or sold in Great-Britain, otherwise than from Ireland, see the Index. And, *For the regulations of its importation from Ireland, see* Wool *in the Index.*							
FLASKS covered with leather the dozen	0	5	0				B
FLASKS covered with leather *And besides, if the Leather be the most valuable part, for every* 20 *s. of the real value thereof upon oath*							C
FLASKS with velvet, the dozen	2	0	0				D
FLASKS *And besides, for every dozen quarts they contain*							E
FLASKS of horn, the dozen	0	6	8				F
FLAX dressed, or wrought flax, the hundred weight, containing 112 lb	15	0	0				G
FLAX *And besides, if* not European							H
FLAX Spruce, Muscovy, and all Flax undressed or rough, the hundred wt. containing 112 lb	1	0	0				
FLAX *But by* 4 *Geo. II. cap.* 27. rough *or* undressed Flax, *may be imported by any person* duty-free, *provided a due entry be first made thereof in the Custombouse belonging to the port into which imported, in such manner and form, and expressing the quantities, as were used before making said law, and so as the same be landed in the presence of the proper officer, and the importation be according to the rules prescribed by the act of* 12 *Car. II. cap* 18. *But,* *On failure of which conditions and directions, or any of them, then to pay*							I
FLAX *And besides, if* not European							K
FLAX *But may not be imported in any other than British or Irish ships, or ships of the country of which the said Flax is the product, &c. See* Deal boards, *and* Goods inwards, *in the Index. And,* *By* 12 *Car. II. cap.* 18. § 9. *when imported in such foreign-built ships, of the country, &c. to pay duty as if imported by* aliens. *By the act of* 7 *and* 8 *Will. III. cap.* 39. Flax *of* all sorts, *together with* Hemp *of* all sorts, *and all the production thereof, as* thread, yarn, *and* linen, *of the growth and manufacture of* Ireland, *and (by the act of* 16 *Geo. II. cap.* 26.*) sworn to be such, may be imported by British or Irish, directly from* Ireland *into* Great-Britain, *under such certificates and proofs, upon oath, as are required by the said acts; which see, under* Ireland, *in the Index.*							

	Duties to be Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	0	0	5	14 ½	0	0	5	19 ½	0	0	5	5	0	0	4	15 ½	Old subsidy, new subsidy, ⅓ subsidy, ⅔ subsidy, impost 1692 N° 33, & subsidy 1747.
B	0	1	7	19 ¾	0	1	8	14 ¾	0	1	6	11 ¼	0	1	5	2 ¾	Old s. new s. ⅓ s. ⅔ s. impost 1690 N° 12, & subsidy 1747.
C	0	6	0	—	0	6	0	—	—	—	—	—	—	—	—	—	Duty on hides and skins, & additional duty on hides and skins.
D	0	13	3	18	0	13	9	18	0	12	4	10	0	11	5	2	Old subs. new s. ⅓ s. ⅔ s. impost 1690 N° 12, & subs. 1747.
E	0	2	0	—	0	2	0	—	—	—	—	—	—	—	—	—	Duty on glass.
F	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	Old s. new s. ⅓ s. ⅔ s. & s. 1747.
G	4	10	5	5	4	14	2	5	4	3	3	15	3	16	2	5	Old s. new s. ⅓ s. impost 1692 N° 35, & subs. 1747.
H	0	9	6	—	0	9	6	—	0	9	6	—	0	9	6	—	Two-thirds subsidy.
I	0	4	1	17	0	4	4	17	0	3	8	3	0	3	2	9	Old s. new s. ⅓ subs. impost 1692 N° 34, & subs. 1747.
K	0	0	7	12	0	0	7	12	0	0	7	12	0	0	7	12	Two-thirds subsidy.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
By 9 Geo. III. cap. 35. § 2, and 3. no rough *or* undreſſed Flax *can be exported, or entered for exportation, by way of merchandize to foreign parts, from the port of* London, *till the pre-emption, or refuſal thereof, hath been offered and tendered to the Commiſſioners of his Majeſty's Navy* eight days *before; nor from any* other port or place *in this kingdom, till ſuch tender hath been made* twenty days *before, under the penalty of forfeiture: and in the caſe of exportation made without any diſcovery, the owner, or exporter, is to forfeit the value thereof, to be eſtimated according to the beſt price this article then bears at London.*							
FLEAMS to let blood { the piece — *And beſides, for every hundred weight, containing* 112 lb *of* Steel }	0	0	2				A B
FLOCKS, the hundred weight, containing 112 lb	2	0	0				C
FLUTES, coarſe, the groce, containing 12 dozen	1	0	0				D
FOILS for fencers— { the dozen — *And beſides, for every hundred wt. containing* 112 lb				0	15	0	E F
FORCEPS. *Vide* Sheers.							
FORCERS. *For the circumſtances of their prohibition to be uttered or ſold in Great-Britain, ſee the Index.*							
FORKS, vocat. Fire Forks. *But may not be imported by* any merchant-ſtranger to be ſold, *upon pain of forfeiture, as per Index.*							
Flowers artificial, for every 20s. *of their true and real value upon oath* — *If of Silk, and — of France*							G
If of Silk, and — not of France, nor the Eaſt-Indies							H
If of Silk, and — And beſides, more, the pound weight							I
If not of Silk, and — of France							K
If not of Silk, and — not of France, nor the Eaſt-Indies							L
Frames for ſtockings, for every 20s. *of their true and real value upon oath*							M
And beſides, for every hundred weight of Iron, *containing* 112 lb							N
FRENCH GOODS, viz. { Rated { *See them as they ſeverally occur in the courſe of the Rates.* Drugs. *See the* Table *preceding.*							

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	0	0	7 7/10	0	0	0	8 1/5	0	0	0	6 3/4					Old ſubſidy, new ſubſidy, 1/3 ſubſidy, 2/3 ſubſidy, & ſubſ. 1747.
B	0	5	1	17 1/2	0	5	1	17 1/2	0	5	1	17 1/2					Impoſt 1690 N° 46.
C	0	7	8	8	0	8	2	8	0	6	9		0	5	9	12	Old ſubſidy, new ſubſ. 1/3 ſubſ. 2/3 ſubſidy, & ſubſidy 1747.
D	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
E	0	2	10	13	0	3	0	18	0	2	6	7 1/2					Impoſt 1690 N° 24.
F	0	4	8	5	0	4	8	5	0	4	8	5					
G	0	13	11	11 3/5	0	14	2	11 3/5	0	8	5	17 3/5	0	8	0	3 3/5	Old ſ. addl. duty, new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 36, French duty 2d 25 per cent. & ſubſidy 1747.
H	0	6	1	16 3/5	0	6	4	16 3/5	0	5	8	2 3/5	0	5	2	8 3/5	Old ſ. additional duty, new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 43, & ſubſ. 1747.
I	0	1	10	10	0	1	10	10	0	1	10	10	0	1	10	10	Impoſt 1692 N° 67.
K	0	13	6	9	0	13	9	9	0	8	0	15	0	7	7	1	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
L	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, & ſ. 1747.
M	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, & ſ. 1747.
N	0	4	8	5	0	4	8	5	0	4	8	5					Impoſt 1690 N° 24.

Inwards.

			Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
French goods, viz. Not rated (*except* Drugs, *and such as are particularly charged*)	of France	*For dyers uſe, and not exempted from duty, for every 20s. value upon oath*							A
		Not for dyers uſe, for every ſuch 20s. value							B
	of any French colony or plantation	*For dyers uſe, and not exempted from duty, for every 20s. value upon oath*							C
		Not for dyers uſe, for every ſuch 20s. value							D
	Drugs. *See the* Table *preceding.*								
	Fringe of gold, ſilver, ſilk, or thread. *But prohibited to be imported, under pain of being forfeited and burnt,* and 100l. paid by the importer, *for every parcel ſo imported, as per Index; which ſee under* Gold.								
	Frizado, the piece, containing 24 yards		8	0	0				E
	Frize of Ireland, the yard		0	0	9				F
	But for the circumſtances of its prohibition to be uttered or ſold in Great-Britain, ſee the Index.								
	Armins, the timber, containing 40 ſkins		2	0	0				G
	Badgers ſkins, the piece		0	2	0				H
	Bears ſkins: Black or Red, the piece		1	0	0				I
	Bears ſkins: White, the piece		2	0	0				K
	Beaver: Skins, the whole piece		0	6	8				
		But by the 8 of Geo. I. cap. 15. § 13. the rate was altered, for each ſkin, to £ 0 2 6							
		The duties payable whereon will be							L
		But by 4 Geo. III. cap. 9. theſe duties are repealed from and after the 7 April, 1764, upon all Beaver Skins imported from any of his Majeſty's dominions in America, *and in lieu thereof, the following duty was impoſed, and directed to be levied, collected, paid, and applied, in ſuch manner, and for the ſame purpoſes, as the repealed duties were paid and applied.*							
		For every Beaver Skin *imported from any of his Majeſty's dominions in America, the ſum of* one penny; *of which duty, the following feigned rate will ſhew the proper proportion to be appropriated to each branch of the Revenue, after the uſual diſcounts are deducted thereon* — *Feigned rate.* l. s. d. 0 0 $4\frac{68}{383}$							M
		Wombs, the piece				0	1	8	N
	Budge: Black, * tawed, the dozen ſkins					1	6	8	O
	Budge: Black, untawed, the hundred, containing 5 ſcore ſkins					3	10	0	P
	Budge: White, * tawed, the hundred, containing 5 ſcore ſkins					2	0	0	Q
	Budge: Navern, the hundred legs, containing 5 ſcore					0	8	4	R
	Budge: Poults, the fur, containing four pains					1	0	0	S
	Budge: Rumney, the hundred legs, containing 5 ſcore					0	6	8	T

* *See the note at the end hereof, as to the prohibition of tawed Furs.*

	Duties to be																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	11	7	13	0	11	10	13	0	6	1	19	0	5	8	5	Old ſubſ. impoſt 1692 N° 36, French duty 2d 25 per cent. & ſubſidy 1747.
B	0	13	6	9	0	13	9	9	0	8	0	15	0	7	7	1	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
C	0	6	7	13	0	6	10	13	0	6	1	19	0	6	1	19	Old ſubſ. impoſt 1692 N° 36, & ſubſidy 1747.
D	0	8	6	9	0	8	9	9	0	8	0	15	0	8	0	15	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 36, & ſubſ. 1747.
E	1	10	9	12	1	12	9	12	1	7	0	0	1	3	2	8	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
F	0	0	5	0 $\frac{11}{40}$	0	0	5	2 $\frac{21}{40}$	0	0	4	16	0	0	4	11 $\frac{29}{40}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 38, & ſubſidy 1747.
G	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, impoſt 1692 N° 39, & ſubſ. 1747.
H	0	0	5	14 $\frac{9}{10}$	0	0	6	0 $\frac{9}{10}$	0	0	5	3 $\frac{1}{2}$	0	0	4	12 $\frac{1}{10}$	
I	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	
K	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2	
L	0	0	7	3 $\frac{5}{8}$	0	0	7	11 $\frac{1}{8}$	—	—	—	—	—	—	—	—	
M	0	0	1	—	0	0	1	—	—	—	—	—	—	—	—	—	
N	0	0	4	15 $\frac{3}{4}$	0	0	5	0 $\frac{3}{4}$	0	0	4	6 $\frac{1}{4}$	0	0	3	16 $\frac{3}{4}$	
O	0	6	4	12	0	6	8	12	0	5	9	—	0	5	1	8	
P	0	16	9	1 $\frac{1}{2}$	0	17	7	11 $\frac{1}{2}$	0	15	1	2 $\frac{1}{2}$	0	13	5	3 $\frac{1}{2}$	
Q	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2	
R	0	1	11	18 $\frac{3}{4}$	0	2	1	3 $\frac{3}{4}$	0	1	9	11 $\frac{1}{4}$	0	1	7	3 $\frac{3}{4}$	
S	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	
T	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	

Inwards.

		Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.
Furs, vocat.	Calaber — Seaſoned, the pain	1	0	0			
	Shubs. *Vide in* S.						
	Stag, the pain	0	12	6			
	*Tawed, the timber, containing 40 ſkins	0	8	0			
	Untawed, the timber, containing 40 ſkins	0	6	8			
	Cats — Skins, the hundred, containing 5 ſcore	2	0	0			
	Poults — the hundred, containing 5 ſcore	1	0	0			
	Poults — the mantle	0	6	3			
	Wombs, the pain or mantle	0	6	3			
	Dockerers, the timber, containing 40 ſkins	0	13	4			
	Fitches — the timber, containing 40 skins	0	13	4			
	Fitches — the pain or mantle	0	12	6			
	Foxes — the black Fox skin	10	0	0			
	Foxes — the ordinary skin	0	1	4			
	Foxes — the pain or mantle	0	15	0			
	Foxes — Wombs, Poults, or Pieces, the pain dreſſed. *Vide in* Skins.	0	10	0			
	Foynes — Backs, the dozen	0	13	4			
	Foynes — Poults, the hundred, containing 5 ſcore	1	6	8			
	Foynes — Raw, the piece	0	1	0			
	Foynes — Tails, the pain or mantle	0	12	6			
	Foynes — with tails, the piece	0	3	4			
	Foynes — without tails, the piece	0	4	0			
	Foynes — Wombs ſeaſoned, the pain or mantle	1	6	8			
	Foynes — Wombs ſtag, the pain or mantle	0	15	0			
	Grays — *tawed, the timber, containing 40 skins	0	12	6			
	Grays — untawed, the timber, containing 40 skins	0	8	4			
	Jennets — Black raw, the skin	0	12	6			
	Jennets — Black ſeaſoned, the skin	0	16	8			
	Jennets — Gray raw, the skin	0	3	0			
	Jennets — Gray ſeaſoned, the skin	0	4	0			
	Leopards — Skins, the piece	1	5	0			
	Leopards — Wombs, the pain	5	0	0			
	Letwis — *tawed, the timber, containing 40 skins	0	8	4			
	Letwis — untawed, the timber, containing 40 skins	0	6	0			
	Lewzernes skins, the piece	2	10	0			
	Martrons *or* *Martins* — the timber, containing 40 skins	10	0	0			
	Martrons *or* *Martins* — the pain or mantle	9	0	0			
	Martrons *or* *Martins* — Gills, the timber, containing 40 skins	0	12	0			
	Martrons *or* *Martins* — Poults, the pain or mantle	0	10	0			
	Martrons *or* *Martins* — Tails, the hundred, containing five ſcore	2	0	0			
	Miniver, the mantle	0	13	4			
	Minks — *tawed, the timber, containing 40 skins	4	0	0			
	Minks — untawed, the timber, containing 40 skins	3	0	0			
	Mole skins, the dozen	0	0	6			
	Otter skins, the piece	0	5	0			
	Ounce skins, the piece	0	12	6			

* *See the note at the end hereof, as to the prohibition of tawed Furs.*

	DUTIES TO BE															
	Paid on Importation.								Repaid on due Exportation.							
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
A	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1
B	0	2	11	18 1/8	0	3	1	15 5/8	0	2	8	6 7/8	0	2	4	15 5/8
C	0	1	10	19 3/5	0	2	0	3 3/5	0	1	8	14	0	1	6	8 2/5
D	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7
E	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2
F	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1
G	0	1	5	19 1/16	0	1	6	17 3/16	0	1	4	3 7/16	0	1	2	7 3/16
H	0	1	5	19 1/16	0	1	6	17 3/16	0	1	4	3 7/16	0	1	2	7 3/16
I	0	3	2	6	0	3	4	6	0	2	10	10	0	2	6	14
K	0	3	2	6	0	3	4	6	0	2	10	10	0	2	6	14
L	0	2	11	18 1/8	0	3	1	15 5/8	0	2	8	6 7/8	0	2	4	15 5/8
M	2	7	10	10	2	10	4	10	2	3	1	10	1	18	4	10
N	0	0	3	16 3/5	0	0	4	0 3/5	0	0	3	9	0	0	3	1 2/5
O	0	3	7	1 3/4	0	3	9	6 3/4	0	3	2	16 1/4	0	2	10	10 3/4
P	0	2	4	14 1/2	0	2	6	4 1/2	0	2	1	17 1/2	0	1	11	0 1/2
Q	0	3	2	6	0	3	4	6	0	2	10	10	0	2	6	14
R	0	6	4	12	0	6	8	12	0	5	9		0	5	1	8
S	0	0	2	17 9/20	0	0	3	0 9/20	0	0	2	11 3/4	0	0	2	6 1/20
T	0	2	11	18 1/8	0	3	1	15 5/8	0	2	8	6 7/8	0	2	4	15 5/8
U	0	0	9	11 1/2	0	0	10	1 1/2	0	0	8	12 1/2	0	0	7	13 1/2
X	0	0	11	9 4/5	0	1	0	1 4/5	0	0	10	7	0	0	9	4 1/5
Y	0	6	4	12	0	6	8	12	0	5	9		0	5	1	8
Z	0	3	7	1 3/4	0	3	9	6 3/4	0	3	2	16 1/4	0	2	10	10 3/4
A	0	2	11	18 1/8	0	3	1	15 5/8	0	2	8	6 7/8	0	2	4	15 5/8
B	0	1	11	18 3/4	0	2	1	3 3/4	0	1	9	11 1/4	0	1	7	3 3/4
C	0	2	11	18 1/8	0	3	1	15 5/8	0	2	8	6 7/8	0	2	4	15 5/8
D	0	3	11	17 1/2	0	4	2	7 1/2	0	3	7	2 1/2	0	3	2	7 1/2
E	0	0	8	12 7/20	0	0	9	1 7/20	0	0	7	15 1/4	0	0	6	18 3/20
F	0	0	11	9 4/5	0	1	0	1 4/5	0	0	10	7	0	0	9	4 1/5
G	0	5	11	16 1/4	0	6	3	11 1/4	0	5	4	13 3/4	0	4	9	11 1/4
H	1	3	11	5	1	5	2	5	1	1	6	15	0	19	2	5
I	0	1	11	18 3/4	0	2	1	3 3/4	0	1	9	11 1/4	0	1	7	3 3/4
K	0	1	5	4 7/10	0	1	6	2 7/10	0	1	3	10 1/2	0	1	1	16 3/10
L	0	11	11	12 1/2	0	12	7	2 1/2	0	10	9	7 1/2	0	9	7	2 1/2
M	2	7	10	10	2	10	4	10	2	3	1	10	1	18	4	10
N	2	3	1	1	2	5	4	1	1	18	9	15	1	14	6	9
O	0	2	10	9 2/5	0	3	0	5 2/5	0	2	7	1	0	2	3	12 3/5
P	0	2	4	14 1/2	0	2	6	4 1/2	0	2	1	17 1/2	0	1	11	0 1/2
Q	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2
R	0	3	2	6	0	3	4	6	0	2	10	10	0	2	6	14
S	0	19	1	16	1	0	1	16	0	17	3		0	15	4	4
T	0	14	4	7	0	15	1	7	0	12	11	5	0	11	6	3
U	0	0	1	8 2/40	0	0	1	10 9/40	0	0	1	5 7/8	0	0	1	3 1/40
X	0	1	2	7 1/4	0	1	3	2 1/4	0	1	0	18 3/4	0	0	11	10 1/4
Y	0	2	11	18 1/8	0	3	1	15 5/8	0	2	8	6 7/8	0	2	4	15 5/8

The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.

Old ſubſidy, new ſubſidy, 1/3 ſubſidy, 2/3 ſubſidy, impoſt 1692 N° 39, & ſubſidy 1747.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Furs, vocat.							
Sables — of all sorts, the timber, containing 40 skins	30	0	0				A
Sables — Tails, or Tips of Sable. *Vide in* Skins.							
Weezle skins, the dozen	0	0	4				B
Wolf skins — * tawed, the piece	1	10	0				C
Wolf skins — untawed, the piece	1	3	0				D
Wolverings, the piece	0	12	6				E
All other Furs *(except those rated amongst* Skins*) for every* 20 *s. of their value upon oath*							F
And if any of the aforesaid Furs, *or any other* Furs, *are tawed, or dressed, and are not before charged with these duties, they are to pay more, for every* 20 *s. of their real value upon oath*							G
* Note, *By* 3 *Edw IV. cap.* 9. tawed Furs *are prohibited to be imported by any persons to be uttered or sold in Great-Britain, except made and wrought in Ireland, or taken upon the seas, without fraud or collusion, or wrecked.*							
Fusses of cloves, the pound	0	3	6				H
But if from the East-Indies							I
Fustians — Amsterdam, Holland, or Dutch fustians, the piece, containing two half pieces of 15 yards to the half piece	8	0	0				K
Barmillians, the piece, containing two half pieces	8	0	0				K
Cullen fustians, the piece, containing two half pieces	8	0	0				K
Holmes and Bevernex fustians — the bale, containing 45 half pieces	30	0	0				L
Holmes and Bevernex fustians — the piece, containing two half pieces	3	14	0				M
Jean fustians, the piece, containing two half pieces	3	7	0				N
Milan fustians, the piece, containing two half pieces	8	0	0				O
Naples fustians — Tripe or Velure plain — the half piece, containing 7½ yards	4	0	0				P
Naples fustians — Tripe or Velure plain — the piece, containing 15 yards	8	0	0				Q
Naples fustians — Tripe or Velure plain — the yard	0	10	0				R
Naples fustians — wrought, vocat. Sparta velvet — the half piece, containing 7½ yards	6	0	0				S
Naples fustians — wrought, vocat. Sparta velvet — the yard	0	16	0				T
Osbrow, or Augusta fustians — the piece, containing two half pieces	4	10	0				U
Osbrow, or Augusta fustians — † with silk, the yard	0	8	0				X
of Weazel, the piece, containing two half pieces	8	0	0				Y
Fustick. *Vide in* Wood.							

† *See the N. B. at bottom of page* 278 *following.*

G.

Gadza — of all sorts, without gold or silver, the yard	0	2	8				Z
Gadza — striped, with gold or silver, the yard	0	5	0				A
But prohibited, when striped with gold or silver, to be imported, under the penalty of forfeiture, and 100*l. by the importer, as per Index.*							
Galley dishes, the dozen	0	2	6				B
Gauntlets, the pair	0	4	0				C
And besides, for every hundred weight of Iron, *containing* 112 lb							D

	DUTIES TO BE																The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	Paid on Importation.								Repaid on due Exportation.								
	By British.				By Strangers.				To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	7	3	7	10	7	11	1	10	6	9	4	10	5	15	1	10	Old subsidy, new subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, impost 1692 N° 39, & subsidy 1747.
B	0	0	0	19 $\frac{3}{20}$	0	0	1	0 $\frac{3}{20}$	0	0	0	17 $\frac{1}{4}$	0	0	0	15 $\frac{7}{20}$	
C	0	7	2	3 $\frac{1}{2}$	0	7	6	13 $\frac{1}{2}$	0	6	5	12 $\frac{1}{2}$	0	5	9	1 $\frac{1}{2}$	
D	0	5	6	1 $\frac{7}{20}$	0	5	9	10 $\frac{7}{20}$	0	4	11	10 $\frac{1}{4}$	0	4	4	19 $\frac{3}{20}$	
E	0	2	11	18 $\frac{1}{8}$	0	3	1	15 $\frac{5}{8}$	0	2	8	6 $\frac{7}{8}$	0	2	4	15 $\frac{5}{8}$	
F	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	
G	0	6	0	—	0	6	0	—	—				—				Duty on hides and skins, & additional duty on hides and skins; *which branches explain what is meant by* tawed Furs.
H	0	0	8	1 $\frac{7}{10}$	0	0	8	12 $\frac{1}{5}$	0	0	7	1 $\frac{3}{4}$	0	0	6	1 $\frac{4}{5}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
I	0	0	10	3 $\frac{7}{10}$	0	0	10	14 $\frac{1}{5}$	0	0	9	3 $\frac{3}{4}$	0	0	8	3 $\frac{4}{5}$	Old subs. new subs. $\frac{1}{3}$ s. $\frac{2}{3}$ subsidy, subs. 1747, & s. 1759.
K	1	10	9	12	1	12	9	12	1	7	0	—	1	3	2	8	Old subsidy, new subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ subsidy, & subsidy 1747.
L	15	8	0	—	16	8	0	—	13	10	0	—	11	12	0	—	
M	0	14	2	18 $\frac{4}{5}$	0	15	2	0 $\frac{4}{5}$	0	12	5	17	0	10	8	15 $\frac{1}{5}$	
N	0	12	10	15 $\frac{2}{5}$	0	13	8	16 $\frac{2}{5}$	0	11	3	13 $\frac{1}{2}$	0	9	8	11 $\frac{3}{5}$	
O	1	10	9	12	1	12	9	12	1	7	0	—	1	3	2	8	
P	0	15	4	16	0	16	4	16	0	13	6	—	0	11	7	4	
Q	1	10	9	12	1	12	9	12	1	7	0	—	1	3	2	8	
R	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	
S	1	3	1	4	1	4	7	4	1	0	3	—	0	17	4	16	
T	0	3	0	19 $\frac{1}{5}$	0	3	3	7 $\frac{1}{5}$	0	2	8	8	0	2	3	16 $\frac{4}{5}$	
U	0	17	3	18	0	18	5	8	0	15	2	5	0	13	0	12	
X	0	2	3	9 $\frac{3}{5}$	0	2	4	13 $\frac{3}{5}$	0	2	1	4	0	1	10	18 $\frac{2}{5}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1690 N° 43, & subs. 1747.
Y	1	10	9	12	1	12	9	12	1	7	0	—	1	3	2	8	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
Z	0	0	6	3 $\frac{1}{5}$	0	0	6	11 $\frac{1}{5}$	0	0	5	8	0	0	4	12 $\frac{4}{5}$	Old subsidy, new subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, & subs. 1747.
A	0	0	11	11	0	1	0	6	0	0	10	2 $\frac{1}{2}$	0	0	8	14	
B	0	0	5	15 $\frac{1}{2}$	0	0	6	3	0	0	5	1 $\frac{1}{4}$	0	0	4	7	
C	0	0	9	4 $\frac{4}{5}$	0	0	9	16 $\frac{4}{5}$	0	0	8	2	—	—	—	—	
D	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impost 1690 N° 24.

Inwards.

			Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Garnets	of India	small rough, the pound	1	0	0				A
		small or great cut, the pound	3	0	0				B
	not of India	small rough, the pound	1	0	0				C
		small or great cut, the pound	3	0	0				D
† Garters of silk, French making, the dozen pair			3	0	0				E
Galls, *for dyers use, as by* 3 *and* 4 *Q. Ann. cap.* 4. the hundred weight, containing 112 lb			2	0	0				
But by 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered, and landed,* free. *But on failure thereof, then to pay*									F
Geneva. *Vide* Spirits.									
Gimlets for vintners		the dozen	0	8	0				G
		And besides, for every hundred weight of Iron, *containing* 112 lb							H
Ginger		*Vide in* Grocery. Green. *Vide in* Drugs.							
Girdles of		counterfeit gold and silver, the dozen	1	0	0				I
		Cruel, the gross, containing 12 dozen	2	13	4				K
	Leather	the groce, containing 12 dozen	3	6	8				L
		And besides, for every 20*s. of their real value upon oath*							M
	* Silk	the dozen	2	0	0				N
		And besides, for every pound weight							O
	* Velvet	the dozen	4	0	0				P
		And besides, for every pound weight							Q
	* *But by the* 3 *Geo. III. cap.* 21. Silk Girdles *are prohibited to be imported, under the penalty of forfeiture, and* 100*l. by the importer; which penalty of* 100*l. is, by the* 5 *Geo. III. cap.* 48. § 11. *encreased to* 200*l.*								
	Woollen, the dozen		1	12	0				R
	But Girdles *may not be imported by any merchant-stranger to be sold, upon pain of forfeiture, as per Index; which also see, for the further circumstances of their prohibition to be uttered or sold in Great-Britain.*								
Glass and Glasses, vocat.	Balm glasses, the groce, containing 12 dozen		0	7	6				S
	Burning glasses, the dozen		0	3	0				T
	Drinking glasses, vocat.	Coarse drinking glasses, the dozen	0	3	0				T
		Flanders drinking glasses, the hundred glasses	1	5	0				U
		French drinking glasses, the hundred, containing five score	0	15	0				X
		Venice drinking glasses, the dozen	0	18	0				Y

† *N. B. By* 6 *Geo. III. cap.* 28. § 13. *all Wrought Silks are prohibited to be imported, except such as are manufactured in, and imported from, the East-Indies, and Silk Crapes and Tiffanies of the manufacture of Italy.*

	DUTIES TO BE																
	Paid on Importation.								Repaid on due Exportation.								The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	4	10	4	0	5	1	4	0	4	4	10	0	3	10	16	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. ſ. 1747, & ſubſ. 1759.
B	1	5	9	12	1	6	6	12	1	4	4	10	1	2	11	8	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 29, ſ. 1747, & ſ. 1759.
C	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old ſubſ. new ſubſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
D	0	11	6	12	0	12	3	12	0	10	1	10	0	8	8	8	
E	2	0	7	7	2	1	4	7	1	4	2	5	1	2	9	3	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
F	0	3	10	16	0	4	4	16	0	2	11	8	0	2	0	——	Old ſubſidy, and ſubſidy 1747.
G	0	1	6	9 $\frac{3}{5}$	0	1	7	13 $\frac{3}{5}$	0	1	4	4	——	——	——	——	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
H	0	4	8	5	0	4	8	5	0	4	8	5	——	——	——	——	Impoſt 1690 N° 24.
I	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
K	0	10	3	4	0	10	11	4	0	9	0	——	0	7	8	16	
L	0	15	11	10	0	16	9	10	0	14	4	10	0	12	9	10	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 52, & ſubſidy 1747.
M	0	6	0	——	0	6	0	——	——	——	——	——	——	——	——	——	Duty on hides and skins, & additional duty on hides and skins.
N	0	11	5	8	0	11	11	8	0	10	6	——	0	9	6	12	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 43, & ſubſidy 1747.
O	0	1	10	10	0	1	10	10	0	1	10	10	0	1	10	10	Impoſt 1692 N° 67.
P	1	2	10	16	1	3	10	16	1	1	0	——	0	19	1	4	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 43, & ſubſidy 1747.
Q	0	1	10	10	0	1	10	10	0	1	10	10	0	1	10	10	Impoſt 1692 N° 67.
R	0	6	1	18 $\frac{2}{5}$	0	6	6	14 $\frac{2}{5}$	0	5	4	16	0	4	7	13 $\frac{3}{5}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
S	0	2	5	19 $\frac{5}{8}$	0	2	7	2 $\frac{1}{8}$	0	2	3	16 $\frac{7}{8}$	0	2	1	14 $\frac{1}{8}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 12, & ſubſ. 1747.
T	0	0	11	19 $\frac{17}{20}$	0	1	0	8 $\frac{17}{20}$	0	0	11	2 $\frac{3}{4}$	0	0	10	5 $\frac{13}{20}$	
U	0	8	3	18 $\frac{3}{4}$	0	8	7	13 $\frac{3}{4}$	0	7	8	16 $\frac{1}{4}$	0	7	1	13 $\frac{3}{4}$	
X	0	10	1	16 $\frac{3}{4}$	0	10	4	1 $\frac{3}{4}$	0	6	0	11 $\frac{1}{4}$	0	5	8	5 $\frac{3}{4}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. & ſ. 1747.
Y	0	5	11	19 $\frac{1}{10}$	0	6	2	13 $\frac{1}{10}$	0	5	6	16 $\frac{1}{2}$	0	5	1	13 $\frac{9}{10}$	Old ſ. new ſ. $\frac{1}{3}$ ſubſ. impoſt 1690 N° 12, & ſubſ. 1747.

Inwards.

			Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Glass and Glasses, vocat.	Glaſs pipes	great, the hundred weight, containing 112 lb	7	10	0				A
		ſmall, the pound	0	7	6				B
	* Glaſs plates, or ſights for looking-glaſſes unfiled — of cryſtal	ſmall, under N° 6, the dozen	1	0	0				C
		N° 6, the dozen	2	0	0				D
		N° 7, 8, 9, 10, the dozen	4	0	0				E
		N° 11, 12, the dozen	30	0	0				F
	Glaſſes for windows, vocat. — Burgundy	coloured, the cheſt	5	5	0				G
		white, the cheſt	3	15	0				H
		Muſcovy glaſs, or ſlude, the pound	0	2	0				I
		Normandy coloured, the caſe	3	15	0				K
		Normandy white, the caſe	1	10	0				L
		Rheniſh, the way, or web, containing 60 bunches	4	10	0				M
	Glaſs-ſtone plates for ſpectacles, rough, the dozen		1	0	0				N
	Hour-glaſſes of — Flanders making	coarſe, the groce, containing 12 dozen	3	0	0				O
		fine, the dozen	1	0	0				P
	Venice making, the dozen		3	0	0				Q
	Looking-glaſſes — of chryſtal	* ſmall, the dozen, under N° 6	1	10	0				R
		* middle ſort, the dozen, N° 6	3	0	0				S
		* ſmall, the dozen, N° 7, 8, 9, 10	6	0	0				T
		* the dozen, N° 11, 12	45	0	0				U
	* Halfpenny ware, the groce, containg 12 dozen		0	8	0				X
	* Penny ware, the groce, containing 12 dozen		0	16	0				Y
	of ſteel — ſmall, the dozen		0	13	4				Z
	of ſteel — large		1	6	8				A
	Perſpective glaſſes — large — the piece, not exceeding 3 feet in length					1	0	0	B
	Perſpective glaſſes — large — the piece, exceeding 3 feet in length					2	0	0	C
	Perſpective glaſſes — ſmall, the dozen					1	0	0	D
	Vials, the hundred, containing five ſcore		0	15	0				E
	Water glaſſes, the dozen		0	12	0				F
	All other Glaſs manufactures, not above particularly rated, viz. by 12 Car. II. cap. 4. in the firſt column of rates, except Glaſs beads, rated at per pound 1 s. and 6 d.								
	☞ *This hath always been practically taken 1 s. and 6 d. on every pound value.*								
	Therefore, for every 20 s. of the value upon oath, if unrated; or of the rates in the ſecond column, if there rated								G
	And beſides, for every pound wt. of ſuch as are made of	Crown, Plate, *or* Flint glaſs							H
		Green, *or other* glaſs							I
	Broken glaſs, the hundred weight, containing 112 lb					0	2	6	K
	If any of the aforeſaid Glaſſes *are painted, they will fall under the circumſtances of prohibition to be uttered or ſold in Great-Britain as other* painted wares; *for which ſee the Index.*								

* *See the note at end of the rates on Glaſs.*

	DUTIES TO BE																
	Paid on Importation.								Repaid on due Exportation.								The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	2	9	11	12 ½	2	11	10	2 ½	2	6	4	17 ½	2	2	10	2 ½	Old ſubſidy, new ſubſidy, ⅓ ſubſidy, ⅔ ſubſidy, impoſt 1690 N° 12, & ſubſ. 1747.
B	0	2	5	19 ⅝	0	2	7	2 ⅛	0	2	3	16 ⅞	0	2	1	14 ⅛	
C	0	6	7	19	0	6	10	19	0	6	2	5	0	5	8	11	
D	0	13	3	18	0	13	9	18	0	12	4	10	0	11	5	2	
E	1	6	7	16	1	7	7	16	1	4	9	—	1	2	10	4	
F	9	19	10	10	10	7	4	10	9	5	7	10	8	11	4	10	
G	3	11	0	17 ¼	3	12	4	12 ¼	2	2	3	18 ¾	1	19	10	0 ¼	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 36, French duty 2d 25 per cent. & ſubſidy 1747.
H	2	10	9	3 ¾	2	11	8	8 ¾	1	10	2	16 ¼	1	8	5	8 ¾	
I	0	0	4	12 ⅖	0	0	4	18 ⅖	0	0	4	1	0	0	3	9 ⅗	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. & ſ. 1747.
K	2	10	9	3 ¾	2	11	8	8 ¾	1	10	2	16 ¼	1	8	5	8 ¾	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
L	1	0	3	13 ½	1	0	8	3 ½	0	12	1	2 ½	0	11	4	11 ½	
M	0	17	3	18	0	18	5	8	0	15	2	5	0	13	0	12	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. & ſ. 1747.
N	0	6	7	19	0	6	10	19	0	6	2	5	0	5	8	11	Old ſubſidy, new ſubſidy, ⅓ ſubſidy, ⅔ ſubſidy, impoſt 1690 N° 12, & ſubſ. 1747.
O	0	19	11	17	1	0	8	17	0	18	6	15	0	17	1	13	
P	0	6	7	19	0	6	10	19	0	6	2	5	0	5	8	11	
Q	0	19	11	17	1	0	8	17	0	18	6	15	0	17	1	13	
R	0	9	11	18 ½	0	10	4	8 ½	0	9	3	7 ½	0	8	6	16 ½	
S	0	19	11	17	1	0	8	17	0	18	6	15	0	17	1	13	
T	1	19	11	14	2	1	5	14	1	17	1	10	1	14	3	6	
U	14	19	9	15	15	11	0	15	13	18	5	5	12	17	0	15	
X	0	2	7	19 ⅗	0	2	9	3 ⅗	0	2	5	14	0	2	3	8 ⅖	
Y	0	5	3	19 ⅕	0	5	6	7 ⅕	0	4	11	8	0	4	6	16 ⅘	
Z	0	4	5	6	0	4	7	6	0	4	1	10	0	3	9	14	
A	0	8	10	12	0	9	2	12	0	8	3	—	0	7	7	8	
B	0	8	1	1	0	8	4	1	0	7	4	10	0	6	7	19	
C	0	16	2	2	0	16	8	2	0	14	9	—	0	13	3	18	
D	0	8	1	1	0	8	4	1	0	7	4	10	0	6	7	19	
E	0	4	11	19 ¼	0	5	2	4 ¼	0	4	7	13 ¾	0	4	3	8 ¼	
F	0	3	11	19 ⅖	0	4	1	15 ⅖	0	3	8	11	0	3	5	2 ⅗	
G	0	8	1	1	0	8	4	1	0	7	4	10	0	6	7	19	
H	0	0	8	—	0	0	8	—	—	—	—	—	—	—	—	—	Duty on glaſs, 1746; *regard being had to the N. B. page* 90.
I	0	0	2	—	0	0	2	—	—	—	—	—	—	—	—	—	
K	0	1	0	2 ⅝	0	1	0	10 ⅛	0	0	11	1 ¼	0	0	9	19 ⅞	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1690 N° 12, & ſubſ. 1747; *regard being had to the N. B. page* 90.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Note, *Theſe* Plates *and* Looking-glaſſes *are divided into two ſorts, viz. of* 6 *inches, and of* 11 *and* 12 *inches ſize; thoſe under the former being called ſmall, and thoſe above* 6, *which is the middle, and under* 11 *and* 12, *being alſo called ſmall, with reſpect to the ſizes of* 11 *and* 12 *inches; but as theſe ſorts have not been known to be imported for ſeveral years, it is the practice* in London, *to charge the duty on all plates and looking-glaſſes* ad valorem, *on the oath of the importer.*							
GLEW, the hundred weight, containing 112 lb	1	0	0				A
GLOBES large, the pair	6	0	0				B
GLOBES ſmall, the pair	3	0	0				C
GLOVES of Bridges making, the groce, containing 12 dozen	2	10	0				D
GLOVES of Canary, Milan, or Venice — unwrought, the dozen pair	1	0	0				E
GLOVES of Canary, Milan, or Venice — * wrought with gold or ſilver, the dozen pair	4	0	0				F
GLOVES French making, the groce, containing 12 dozen	2	10	0				G
GLOVES * French, wrought with gold or ſilver, the dozen pair	4	0	0				H
GLOVES of Spaniſh, plain, the dozen pair	0	15	0				I
GLOVES of Vandon, the dozen pair	0	10	0				K
GLOVES * *And beſides, if of* Leather, *or if* Leather *be the moſt valuable part, for every* 20 *s. of their real value upon oath*							L
GLOVES of ſilk, knit — the dozen pair	2	0	0				M
GLOVES of ſilk, knit — *And beſides, for every pound weight*							N
GLOVES * But note, *That* Gloves *of* Silk, *and of* Leather, *or if mixed with* gold, *or* ſilver, &c. *are prohibited to be imported, as alſo are* Gloves of all other ſorts *circumſtantially ſo, as per Index.*							
GLOVERS CLIPPINGS, the hundred weight, containing 112 lb				0	5	0	O
GOLD and SILVER THREAD Counterfeit, vocat. Bridges gold and ſilver, the pound, containing 16 ounces averdupois weight	0	13	4				P
GOLD and SILVER THREAD Counterfeit, vocat. Cap gold and ſilver, the pound, containing 16 ounces averdupois weight	1	0	0				Q
GOLD and SILVER THREAD Counterfeit, vocat. Copper gold and ſilver, upon quills and rolls, or rolls, or in ſkeins, the pound, containing 16 ounces averdupois weight	0	10	0				R
GOLD and SILVER THREAD Counterfeit, vocat. Cullen gold and ſilver, the maſt, containing $2\frac{1}{2}$ lb, at 12 ounces to the pound	1	6	8				S
GOLD and SILVER THREAD Counterfeit, vocat. French copper gold and ſilver, the mark, containing eight ounces averdupois	0	5	0				T
GOLD and SILVER THREAD Counterfeit, vocat. Lyons copper gold and ſilver, double gilt, the mark, containing eight ounces averdupois	1	6	8				U
GOLD and SILVER THREAD Right, vocat. French and Paris gold and ſilver, the mark, containing $11\frac{1}{2}$ ounces Venice weight	2	0	0				X
GOLD and SILVER THREAD Right, vocat. Venice, Florence, or Milan gold and ſilver, the pound, containing 12 ounces Venice weight	3	6	8				Y
But by 15 *Geo. II. cap.* 20. § 7. *no* Gold *or* Silver thread, Lace, *or* Fringe, *can be imported, under the penalty of forfeiture, and* 100 *l. to be paid by the importer for every parcel ſo imported, as per Index.*							

	Duties to be Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old subsidy, new subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, & subs. 1747.
B	1	3	1	4	1	4	7	4	1	0	3	—	0	17	4	16	
C	0	11	6	12	0	12	3	12	0	10	1	10	0	8	8	8	
D	0	9	7	10	0	10	3	—	0	8	5	5	0	7	3	—	
E	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
F	0	15	4	16	0	16	4	16	0	13	6	—	0	11	7	4	
G	1	13	10	2 $\frac{1}{2}$	1	14	5	12 $\frac{1}{2}$	1	0	1	17 $\frac{1}{2}$	0	18	11	12 $\frac{1}{2}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 36, French duty 2d 25 per cent. & subs. 1747.
H	2	14	1	16	2	15	1	16	1	12	3	—	1	10	4	4	
I	0	2	10	13	0	3	0	18	0	2	6	7 $\frac{1}{2}$	0	2	2	2	Old subsidy, new subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ subsidy, & subsidy 1747.
K	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	
L	0	6	0	—	0	6	0	—	—				—				Duty on hides and skins, & additional duty on hides and skins.
M	0	11	5	8	0	11	11	8	0	10	6	—	0	9	6	12	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1690 N° 43, & s. 1747.
N	0	1	10	10	0	1	10	10	0	1	10	10	0	1	10	10	Impost 1692 N° 67.
O	0	1	2	7 $\frac{1}{4}$	0	1	3	2 $\frac{1}{4}$	0	1	0	18 $\frac{3}{4}$	0	0	11	10 $\frac{1}{4}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 77, & s. 1747.
P	0	3	2	6	0	3	4	6	0	2	10	10	0	2	6	14	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 42, & subs. 1747.
Q	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	
R	0	2	4	14 $\frac{1}{2}$	0	2	6	4 $\frac{1}{2}$	0	2	1	17 $\frac{1}{2}$	0	1	11	0 $\frac{1}{2}$	
S	0	6	4	12	0	6	8	12	0	5	9	—	0	5	1	8	
T	0	3	4	12 $\frac{1}{4}$	0	3	5	7 $\frac{1}{2}$	0	2	0	3 $\frac{3}{4}$	0	1	10	15 $\frac{1}{4}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 36, French duty 2d 25 per cent. & subsidy 1747.
U	0	18	0	12	0	18	4	12	0	10	9	—	0	10	1	8	
X	1	7	0	18	1	7	6	18	0	16	1	10	0	15	2	2	
Y	1	12	10	—	0	13	8	—	0	11	3	—	0	9	8	—	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Gold foil, the ſmall groce, containing 12 dozen	0	6	8				A
Gold paper { the ſmall groce, containing 12 dozen	0	13	4				B
Gold paper { *And beſides, the further duties on Paper, according to the neareſt ſort above in ſize and goodneſs*							C
Goloches, *or* Corks. *For the circumſtances of their prohibition to be uttered or ſold in Great-Britain, ſee the Index.*							
Grain { or Scarlet powder, *for dyers uſe, as by* 3 *and* 4 *W. Ann. cap.* 4. the pound	0	6	8				D
Grain { of Sevil in berries, and Grains of Portugal or Rotta, *for dyers uſe, as by* 3 *and* 4 *W. Ann. cap.* 4. the pound	0	3	4				E
Grains { French or Guiney, the pound	0	0	8				
Grains { *if French*							F
Grains { *if Guiney*							G
Grains { *Vide in* Drugs.							
Grates. *But may not be imported by any merchant-ſtranger to be ſold, upon pain of forfeiture, as per Index.*							
Gravers. *Vide* Punſons.							
Graves for dogs, the hundred weight, containing 112 lb				0	3	4	H
But free, by the note following, being the offals, or greaſy droſs of tallow.							
Grease.							
By 1 *Geo. III. cap.* 10. Greaſe *and* Hogs lard *from Ireland, were admitted to be imported duty-free to the* 1 *May,* 1764, *which was during the continuation of the free importation of* Tallow *from Ireland, allowed by the act of* 32 *Geo. II. cap.* 12. *By the act of* 4 *Geo III. cap.* 6. *the ſaid two acts were continued until the firſt day of May,* 1769. *and to the end of the then next ſeſſion of parliament.*							
By the act of 7 *Geo III. cap.* 12. *the free importation of* Tallow, Hogs lard, *and* Greaſe, *unmanufactured into candles or ſoap, was allowed to the* 25 *March,* 1770, *and to the end of the then next ſeſſions of parliament, on due entries being made, and the ſaid goods landed in the preſence of the proper officers; which act was, by the* 10 *Geo. III. cap.* 8. *continued until the* 25 *day of March,* 1773; *and by the* 13 *Geo. III. cap.* 5. *further continued until the* 25 *day of March,* 1776.							
Greenland.							
By the act of 11 *Geo. III. cap.* 38. any produce of ſeals, or other fiſh or creatures, *taken or caught in the* Greenland ſeas, *or* Davis's ſtreights, *or in any parts of the ſeas adjoining, or adjacent thereunto, in Britiſh ſhips, whereof the captain or maſter, and one-third part at the leaſt of the mariners are Britiſh ſubjects, may be imported until the* 25 *day of December,* 1786, duty-free.							
Gridirons. *But for the circumſtances of their prohibition to be imported to be uttered or ſold in Great-Britain, ſee the Index.*							
Grindle stones, the chalder	1	6	8				I

	DUTIES TO BE														
	Paid on Importation.								Repaid on due Exportation.						
	By British.				By Strangers.				To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
A	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12
B	0	3	2	6	0	3	4	6								
C																
D	0	0	7	16	0	0	8	16	0	0	5	18	0	0	4	—
E	0	0	3	18	0	0	4	8	0	0	2	19	0	0	2	—
F	0	0	5	8 3/10	0	0	5	10 3/10	0	0	3	4 1/2	0	0	3	0 7/10
G	0	0	1	10 4/5	0	0	1	12 4/5	0	0	1	7	0	0	1	3 1/5
H	0	0	9	11 1/2	0	0	10	1 1/2	0	0	8	12 1/2	0	0	7	13 1/2
I	0	5	1	12	0	5	5	12	0	4	6	—	0	3	10	8

The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.

A — Old ſubſidy, new ſubſ. 1/3 ſubſ. 2/3 ſubſidy, & ſubſidy 1747.

B — Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 38, & ſubſ. 1747.

C — Duty on ſope, paper, &c. and additional duty on ſope, paper, &c.

D, E — Old ſubſidy, & ſubſidy 1747.

F — Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.

G — Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.

H — Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſ. 1747.

I — Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.

GROCERY WARES, vocat.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Almonds, the hundred weight, containing 112 lb	6	0	0				A
But if of France							B
Almonds bitter. *Vide* Drugs.							
Anniſeeds, the hundred weight, containing 112 lb	3	0	0				C
N. B. By practice this article is admitted to entry from the Netherlands, *or* Germany. *See the note at end of theſe rates on Grocery.*							
Cinnamon, the pound	0	6	8				D
Cloves, the pound	0	10	0				
The pound.							
But by 8 *Geo. I. cap.* 15. § 18. *the ſaid rate was altered to* £ 0 4 0							E
Currants, the hundred weight, containing 112 lb	6	0	0				
On which the duties will ſtand as follow.							
If imported in Britiſh-built ſhipping, legally navigated							F
If in ſhips belonging to the Republick of Venice							G
If in foreign ſhips, of the built of the country of which they are the growth							H
But Currants *may not be imported in any other than Britiſh-built ſhips, except in ſuch ſhips as are of the built of the country of which they are of the growth, or of ſuch port where they can only, or are uſually firſt ſhipped for tranſportation.* 12 Car. II. cap. 18. § 8. *See alſo the note at end of theſe rates on Grocery.*							
Dates, the hundred weight, containing 112 lb	6	0	0				I
Figs. *See after* Plumbs dried.							
Ginger { of the Eaſt-Indies, the pound	0	3	0				K
Ginger { of the Weſt-Indies, the pound	0	1	4				L
But by a memorandum *added at the end of the rules, orders, and regulations annexed to the Book of Rates, eſtabliſhed by the act of* 12 *Car. II. cap.* 4. *which rules are ſubſcribed by* Harbottle Grimſtone, *baronet, Speaker of the Houſe of Commons, it is declared,* That Ginger of the Engliſh plantations *(now Britiſh, by the act of Union)* the hundred weight, containing 112 lb, to be rated at £ 1 0 0							
The New Subſidy act of the 9 *and* 10 *Will. III. cap.* 23. § 11. *having alſo provided, That* Ginger *of the Engliſh plantations in the Weſt-Indies* (now Britiſh, by the act of Union) *which, by the above rate, is valued at ſixteen pence a pound, ſhall pay for the ſaid former ſubſidy, one ſhilling for every hundred weight, and for the ſaid New Subſidy, one ſhilling for every hundred weight: and after that proportion for a greater or leſſer quantity, and no more.*							

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	2	0	4	4	2	1	10	4	1	17	6	—	1	14	7	16	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, impoſt 1690 N° 20, ſubſ. 1747, & ſ. 1759.
B	4	7	2	14	4	8	8	14	2	14	4	10	2	11	6	6	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. ſubſ. 1747, & ſubſidy 1759.
C	1	0	2	2	1	0	11	2	0	18	9	—	0	17	3	18	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 20, ſ. 1747, & ſ. 1759.
D	0	3	8	17 $\frac{1}{5}$	0	3	9	17 $\frac{1}{5}$	0	3	4	5 $\frac{13}{15}$	0	3	2	7 $\frac{13}{15}$	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. duty on ſpices, pictures, &c. add^{l} duty on ſpices, pictures, &c. duty 1709 on pepper, raiſins, &c. ſ. 1747, & ſubſ. 1759.
E	0	2	2	18 $\frac{8}{25}$	0	2	3	10 $\frac{8}{25}$	0	2	0	3 $\frac{13}{25}$	0	1	11	0 $\frac{18}{25}$	
F	1	2	1	7	1	3	7	7	1	0	7	7	0	16	4	19	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. imp. 1690 N° 13, & ſubſ. 1747.
G	1	3	7	7	1	3	7	7	1	1	8	17	0	17	10	19	Old ſ. petty cuſtom, new ſ. $\frac{1}{3}$ ſ. imp. 1690 N° 13, & ſ. 1747.
H	1	7	4	19	1	7	4	19	1	5	6	9	1	1	8	11	Old ſ. petty cuſt. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 13, & ſ. 1747.
																	N. B. The ſtranger Importer and Exporter draws back leſs on the Cuſtoms than the Britiſh, by $4\frac{1}{2}$ d. the hundred weight. See the 6th rule following this Book of Rates, at end of the Rates Outwards.
I	2	0	4	4	2	1	10	4	1	17	6	—	1	14	7	16	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 20, ſ. 1747, & ſ. 1759.
K	0	1	0	2 $\frac{1}{10}$	0	1	0	11 $\frac{1}{10}$	0	0	11	5	0	0	10	7 $\frac{9}{10}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 20, ſ. 1747, & ſ. 1759.
L	0	0	5	7 $\frac{3}{5}$	0	0	5	11 $\frac{3}{5}$	0	0	5	—	0	0	4	12 $\frac{2}{5}$	

Inwards.

GROCERY WARES, *vocat.*

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
The duties thereon will ſtand as follow;							
Ginger of the Britiſh plantations in the Weſt-Indies, the hundred weight							A
And beſides if — Imported directly from the place of its growth, and in Britiſh-built ſhipping, the hundred weight							B
And beſides if — Not ſo imported							C
Liquorice, the hundred weight, containing 112 lb	1	10	0				D
Liquorice in powder, the hundred weight, containing 112 lb				2	0	0	E
Maces, the pound	1	0	0				
But by 8 Geo. I. cap. 15. § 18. the ſaid rate was altered to £ 0 6 0 *The pound.*							F
Nutmegs, the pound	0	8	0				
But by 8 Geo. I. cap. 15. § 18. the ſaid rate was altered to £ 0 3 0 *The pound.*							G
Pepper, the pound	0	3	4				
Pepper, imported directly from the place of its growth, in Engliſh-built ſhipping *(now Britiſh, by the act of Union)* the pound	0	1	8				
But by the act of 8 Q. Ann cap. 7. § 7, and 8. it is declared, That all Pepper *imported after the 17th day of February, 1709, ſhall be brought into the port of London only, and warehouſed on importation, and pay down half the ſubſidy in ready money which is by law payable thereon; and if afterwards the ſame ſhall be ſold to be conſumed or ſpent in Great-Britain, then it ſhall pay up all the other duties chargeable thereon, other than and except the before-mentioned Half Subſidy.*							
The duties therefore payable for Pepper, *under the regulations of ſaid act, would be as follow;*							
The pound — at importation, being warehouſed							H
The pound — on delivery out of ſuch warehouſe for home-conſumption							I
The pound — when imported directly from the place of its growth, in Britiſh-built ſhipping, as above-mentioned, and being warehouſed							K

	DUTIES TO BE Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	0	4	10	4	0	5	1	4	0	4	4	10	0	3	10	16	Old subs. new subs. $\frac{1}{3}$ s. $\frac{2}{3}$ subsidy, subs. 1747, & s. 1759.
B	*0	4	8	——	*0	4	8	——	*0	4	8	——	*0	4	8	——	Impost 1690 N° 14, *observing that this computation is made upon the rate of* 1*s.* 4*d. per pound, by* 12 *Car. II. cap.* 4. *and is* 2*s. for every* 20*s. of* $\frac{1}{3}$*d part thereof, in cases of direct importation in British-built shipping.*
C	0	14	0	——	0	14	0	——	0	14	0	——	0	14	0	——	Impost 1690 N° 14.
D	1	4	9	6	1	5	1	16	1	4	0	15	1	3	4	4	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1690 N° 15, s. 1747, & s. 1759.
E	2	4	8	8	2	5	2	8	2	3	9	——	2	2	9	12	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1690 N° 16, s. 1747, & s. 1759.
F	0	3	4	$7\frac{2}{25}$	0	3	5	$5\frac{2}{25}$	0	3	0	$5\frac{7}{25}$	0	2	10	$11\frac{2}{25}$	Old s. new s. $\frac{2}{3}$ s. $\frac{2}{3}$ s. duty on spices, pictures, &c. additional duty on spices, pictures, &c. duty 1709 on pepper, raisins, &c. s. 1747, & subs. 1759.
G	0	1	8	$3\frac{37}{50}$	0	1	8	$12\frac{37}{50}$	0	1	6	$2\frac{16}{25}$	0	1	5	$5\frac{27}{50}$	
H	0	0	0	19	0	0	0	19									One half old subsidy.
I	0	2	5	11	0	2	6	1									$\frac{1}{2}$ old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1690 N° 17, duty 1709 on pepper, raisins, &c. subsidy 1747, & subsidy 1759.
K	0	0	0	$9\frac{1}{2}$	0	0	0	$9\frac{1}{2}$									One half old subsidy.

* *The rate being* $\frac{16}{20}$ *per pound to the Old Subsidy, is, to the Impost* 1690, $1\frac{12}{20}$*d. gross, from which deducting* $6\frac{1}{4}$ *per cent. the neat is* $1\frac{10}{20}$*d. one-third whereof, on a direct importation in British-built shipping, is* $\frac{10}{20}$ *per pound, or* 4*s.* 8*d. per hundred weight.*

Inwards.

GROCERY WARES, vocat.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	Rates. By 11 Geo. I. cap. 7. l.	s.	d.	
The pound — on delivery out of such warehouse for home-consumption —							A
But by 8 *Geo. I. cap.* 15. *the above duties on* Pepper *imported directly from the place of its growth, in British-built shipping, were altered and regulated as follows; except the Half Subsidy payable upon the importation thereof, which was not altered by said law: so that the* present duties *on* Pepper *are as follow;*							
The pound — at importation, being warehoused —							B
The pound — on delivery out of such warehouse for home-consumption, being by the same act rated for the Old Subsidy, the pound, $3\frac{1}{3}d$							C
For further particulars relating to Pepper, *see at the end of this letter* G, *and in the Index.*							
All Spicery, except Pepper imported directly from the place of its growth, in English-built shipping *(now British, by the act of Union)* to be rated one-third part of what is charged in this Book of Rates, and no more.							
Note, *That the foregoing clause doth not affect the rates on* Cloves, Mace, *and* Nutmegs; *nor does it affect the rate on* Ginger of the British plantations, *the said articles being now otherwise regulated, as above respectively specified.*							
Pimento, of and from the British plantations, the pound —					0	0	6 D
By 4 *Geo. III. cap.* 15. § 27. *this article is directed to be imported from the British colonies in America, under the like penalties and securities as the goods enumerated in the act of* 12 *Car. II cap.* 18. *and* 25 *Car. II cap.* 7.							
Plumbs dried, the pound —					0	0	6 E
But if of France —							F
Figs, the hundred weight, containing 112 lb —	1	13	4				G
Prunes, the hundred weight, containing 112 lb —	0	15	0				H
But if of France —							I
Raisins: * Great, the hundred weight, containing 112 lb —	1	10	0				K
Raisins: of Smyrna, black, the hundred weight, containing 112 lb —	1	0	0				L
Raisins: of Smyrna, red, the hundred weight, containing 112 lb —	1	0	0				L
Raisins: of the sun, the hundred weight, containing 112 lb —	2	0	0				M
Raisins: of Alicant, Denia, and other Raisins, not otherwise rated, the hundred weight, containing 112 lb —				0	10	0	N
Raisins: of Lipra, or Belvadera, the hundred weight, containing 112 lb —				0	11	0	O
* *The Raisin imported from Malaga, commonly called the* Malaga Raisin, *pays the above duty as* Great.							
Sugar candy, brown, the hundred weight, containing 112 lb —	10	0	0				P
And besides, if from the East-Indies —							Q

* *N. B. This rate being altered by the* 14 *Geo. III. cap.* 74. *to* £ 0 10 0 *the hundred weight, the duties on* Great Raisins, *from and after the* 1*st day of July,* 1774, *are the same as of Alicant, Denia, &c.*

	DUTIES TO BE														
	Paid on Importation.								Repaid on due Exportation.						
	By British.				By Strangers.				To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
A	0	2	1	3 ½	0	2	1	8 ½								
B	0	0	0	9 ½	0	0	0	9 ½								
C	0	0	4	5 ½	0	0	4	6 ⅓								
D	0	0	1	14 9/40	0	0	1	16 9/40	0	0	1	11 ⅞	0	0	1	11 ⅞
E	0	0	1	14 9/40	0	0	1	16 9/40	0	0	1	11 ⅞	0	0	1	9 1/40
F	0	0	4	7 9/40	0	0	4	8 9/40	0	0	2	14 ⅜	0	0	2	11 21/40
G	0	11	2	10	0	11	7	10	0	10	5	—	0	9	7	10
H	0	5	0	10 ½	0	5	2	15 ½	0	4	8	5	0	4	3	19 ½
I	0	10	10	16 ¾	0	11	1	1 ¾	0	6	9	11 ¼	0	6	5	5 ¾
K	0	13	2	3 ½	0	13	6	13 ½	0	12	5	12 ½	0	11	9	1 ½
L	0	10	3	9	0	10	6	9	0	9	9	15	0	9	4	1
M	0	16	0	18	0	16	6	18	0	15	1	10	0	14	2	2
N	0	7	4	14 ½	0	7	6	4 ½	0	7	1	17 ½	0	6	11	0 ½
O	0	7	8	3 19/20	0	7	9	16 19/20	0	7	5	1 ¼	0	7	1	18 11/20
P	2	8	6	—	2	11	0	—	2	3	9	—	1	19	0	—
Q	1	17	6	—	1	17	6	—	1	17	6	—	1	17	6	—

The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.

A: ½ old ſubſidy new ſubſ. ⅓ ſubſidy, ⅔ ſubſidy, impoſt 1690 N° 18, duty 1709 on pepper, raiſins, &c. ſubſidy 1747, & ſubſidy 1759.

B: One half old ſubſidy.

C: ½ old ſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1690 N° 18, duty 1709 on pepper, raiſins, &c. ſ. 1747, & ſubſidy 1759.

D, E: Old ſubſidy, new ſubſidy, ⅓ ſubſidy, ⅔ ſubſidy, impoſt 1692 N° 77, ſ. 1747, & ſ. 1759.

F: Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. ſ. 1747, & ſ. 1759.

G, H: Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1690 N° 20, ſ. 1747, & ſ. 1759.

I: Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. ſ. 1747, & ſ. 1759.

K, L, M, N, O: Old ſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1690 N° 19, duty 1709 on pepper, raiſins, &c. ſ. 1747, & ſubſidy 1759.

P: Old ſubſ. new ſubſ. ⅓ ſ. ⅔ ſubſidy, ſubſ. 1747, & ſ. 1759.

Q: Impoſt 1690 N° 29.

ERRATA page 289, laſt column, A, for £ 0 3 10 4 *lege* £ 0 4 4 10.

Inwards.

GROCERY WARES, vocat.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Sugar candy, white, the hundred weight, containing 112 lb	15	0	0	—	—	—	A
And beſides, if from the Eaſt-Indies							B
Sugar: Muſcovadoes, the hundred weight, containing 112 lb	4	0	0	—	—	—	C
Sugar: Refined, double or ſingle, in loaves, the hundred weight, containing 112 lb	17	0	0	—	—	—	D
Sugar: St. Thome, and Paneles, the hundred weight, containing 112 lb	2	0	0	—	—	—	E
Sugar: White, the hundred weight, containing 112 lb	7	6	8	—	—	—	F
By the act of 12 Geo. III. cap. 60. no part of the Old Subſidy is to be repaid, or drawn back, for any Sugars *of the growth, produce, or manufacture of* any foreign colony or plantation not under the dominion *of his * Majeſty, his heirs, or ſucceſſors; or for any* Sugars *which are by law to be deemed or taken to be* foreign Sugars, *which ſhall be exported from this kingdom to* Ireland.							
White Sugars from the Engliſh plantations, *(now Britiſh, by the act of Union)* the hundred weight, containing 112 lb	5	0	0	—	—	—	G
Brown Sugars, and Muſcovadoes, from the Engliſh plantations, *(now Britiſh, by the act of Union)* the hundred weight, containing 112 lb	1	10	0	—	—	—	H
But by 4 Geo. III. cap. 15. § 20, 21, and 22. all Sugars *and* Paneles *loaden in any of the* Britiſh colonies or plantations in America, *as of the growth, product, or manufacture thereof, are to be accompanied with a certificate, under the hand and ſeal of the Collector, or principal officer of the Cuſtoms at the loading port, expreſſing the quality of the goods ſhipped, with the number and denomination of the packages, as directed by this act; and in default thereof, or of the goods not agreeing therewith, the ſame ſhall be deemed and taken to be* foreign Sugar and Paneles, *and ſhall be liable to the ſame duties, reſtrictions, regulations, penalties and forfeitures, in all reſpects, as Sugar and Paneles of the growth, produce, or manufacture of any foreign colony or plantation would reſpectively be liable to by law, as per Index.*							
The duties therefore for ſuch goods will ſtand as follow;	*Rate.* *l.*	*s.*	*d*				
Brown and Muſcovadoes Sugar uncertificated, from any of the Britiſh colonies or plantations in America, the hund. weight, containing 112 lb	4	0	0	—	—	—	I
Paneles ſo uncertificated, the like hundred weight	2	0	0	—	—	—	K
By 6 Geo. II. cap. 13. § 9. which act is made perpetual, by the 4 Geo. III. cap. 15. § 4. Sugar *or* Paneles *of the growth, produce, or manufacture of any of the colonies or plantations belonging to, or in the poſſeſſion of his * Majeſty, if exported within one year after importation, accounting ſuch importation from the maſter's report of the ſhip, as directed by 7 Geo. I. cap. 20. § 10. are to have all the reſidue, or remainder of the ſubſidy or duty, repaid upon due exportation; therefore,* *The drawbacks will in that caſe ſtand as follow;*							
White, the hundred weight, containing 112 lb				—	—	—	L
Brown Sugars, and Muſcovadoes, the like hundred weight				—	—	—	M

* *See the N. B. at the end of theſe rates on Grocery.*

	DUTIES TO BE													
	Paid on Importation.								Repaid on due Exportation.					
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
A	3	12	9	—	3	16	6	—	3	5	7	10	2	18	6	—
B	2	16	3	—	2	16	3	—	2	16	3	—	2	16	3	—
C	0	19	4	16	1	0	4	16	0	17	6	—	0	15	7	4
D	4	2	5	8	4	6	8	8	3	14	4	10	3	6	3	12
E	0	9	8	8	0	10	2	8	0	8	9	—	0	8	9	—
F	1	15	6	16	1	17	4	16	1	12	1	—	1	8	7	4
G	1	1	1	—	1	2	4	—	0	18	8	10	0	18	8	10
H	0	6	3	18	0	6	8	8	0	5	7	7	0	5	7	7
I	0	19	4	16	1	0	4	16	0	17	6	—	0	17	6	—
K	0	9	8	8	0	10	2	8	0	8	9	—	0	8	9	—
L	—				—				1	1	1	—	1	1	1	—
M	—				—				0	6	3	18	0	6	3	18

The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.

A: Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. ſ. 1747, & ſubſ. 1759.

B: Impoſt 1690 N° 29.

C, D, E, F: Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. ſ. 1747, & ſ. 1759.

G, H: Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. ſubſidy 1747, & ſubſ. 1759.

I, K: Old ſubſ. new ſubſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſubſ. ſubſidy 1747, & ſubſ. 1759.

L: Old ſubſ. new ſubſ. $\frac{1}{3}$ ſubſ. ſubſ. 1747, & ſubſ. 1759.

M: Old ſ. new ſ. $\frac{1}{3}$ ſ. ſubſ. 1747, & ſubſidy 1759.

Inwards.

		Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Grocery wares, vocat.	*Paneles, the hundred weight, containing* 112 lb							A
	Sugar from the continent of America — to be paid down on landing, and warehouſed							B
	And, more, when taken out of ſuch warehouſe to be uſed in this kingdom							C
	Sugar from Dominica, if — imported with the certificate directed by 6 *Geo. III. cap.* 49. § 16.							D
	imported without being accompanied with ſuch certificate, then, by the 19*th ſection of ſaid act, to be paid down on landing, and warehouſed*							E
	And, more, when taken out of ſuch warehouſe to be uſed in this kingdom							F

Note, *That no* Figs, Prunes, Raiſins, *or* Sugar, *can be imported in any ſhips or veſſels but ſuch as do truly, and without fraud, belong to Great-Britain or Ireland, and whereof the maſter, and three-fourths at leaſt of the mariners, are Britiſh; except ſuch foreign ſhips only as are of the built of the country of which the ſaid goods are the growth, production, or manufacture reſpectively; or of ſuch port where they can only be, or moſt uſually are, firſt ſhipped for tranſportation: and in that caſe, they pay the ſame duties as if imported by aliens.* 12 Car. II. cap. 18. § 8, and 9

Note alſo, *That no ſort of* Spicery, *or* Grocery, *can, by the* 13 *and* 14 *Car. II. cap.* 11. § 23 *be imported from the* Netherlands *or* Germany *upon any pretence whatſoever, in any ſort of ſhips or veſſels whatſoever, upon penalty of the loſs of all the ſaid goods, as alſo of the ſhips and furniture; except* Nutmegs, Cloves, Mace, *and* Cinnamon, *by licenſe, and in certain packages, as allowed by the acts of* 6 *and* 7 *Will. III. cap.* 7. § 3. *and* 3 *and* 4 *Q. Ann. cap.* 4. § 6. and alſo except Anniſeeds, *by* practice.

N. B. A doubt having ariſen with regard to the iſland of Guadalupe, *whether it ſhould be conſidered as a Britiſh or a foreign plantation, with reſpect to its produce imported into Great-Britain, after being taken from the French. The King's Attorney and Solicitor General were adviſed with thereupon, who gave their opinion in the year* 1759, "*That, as it was then in the poſſeſſion of his "Majeſty, it ought to be conſidered as belonging to him, within the intent and "meaning of the Act of Navigation, and other laws relating to the Revenue; "and that the duties ought to be paid on importation of its produce, as on com-"modities of the Britiſh plantations.*"

Grograms, vocat. —	Lile grograms. *Vide* Buffins.							
	Turkey, the yard	0	3	9				G
Gun-powder, vocat.	Corn powder, the hundred weight, cont. 112 lb	8	0	0				H
	Serpentine, the hundred weight, cont. 112 lb	5	0	0				I
	But by 1 *Jac. II. cap.* 8. § 2. *may not be imported*							

	Duties to be												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A									0	9	8	8	0	9	8	8	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. ſubſ. 1747, & ſ. 1759.
B	0	0	3		0	0	3										Old ſubſidy.
C	1	17	10	16	1	17	10	16									Old ſ. new ſ. $\frac{1}{3}$ ſ. ſubſ. 1747, ſubſ. 1759, & ſugars 1766. *See an inſtance of computation page 96.*
D	0	6	3	18	0	6	8	8	0	5	7	7	0	5	7	7	Old ſ. new ſ. $\frac{1}{3}$ ſ. ſubſ. 1747, & ſubſidy 1759.
									*0	6	3	18	*0	6	3	18	
E	0	0	3		0	0	3										Old ſubſidy.
F	1	17	10	16	1	17	10	16									Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, ſ. 1747, & ſ. 1759.
G	0	0	8	13 $\frac{1}{4}$	0	0	9	4 $\frac{1}{2}$	0	0	7	11 $\frac{7}{8}$	0	0	6	10 $\frac{1}{2}$	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
H	1	10	9	12	1	12	9	12	1	7	0		1	3	2	8	
I	0	19	3		1	0	6		0	16	10	10	0	14	6		

* *If exported within one year after importation.*

Inwards.

		Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
	by way of merchandize, without licence from his Majeſty, under the penalty of forfeiture, and treble the value.							
Guns, vocat.	Callivers, the piece	0	5	0				A
	Muſkets, the piece	0	10	0				B
	And beſides, for every hundred weight, containining 112 lb *of* Iron, *in the aforeſaid guns*							C
	But by 1 *Jac. II. cap.* 8 § 2. *may not be imported by way of merchandize, without licence from his Majeſty, under the penalty of forfeiture, and treble the value.*							

A doubt having ariſen with reſpect to the Subſidy 1747, *on* Pepper *imported, viz. whether it ſhould be five per cent. upon the old rates by* 12 *Car. II. or upon the new rate of* three pence and one-third of a penny *to the Old Subſidy, eſtabliſhed by* 8 *Geo. I. cap.* 15. *the opinion of counſel was taken, in the year* 1765, *which was,*

" *That the ſtatute of* 8 *Geo. I. cap.* 15. *introduced a new rate in reſpect to* Pep-
" per, *by which the ſubſidies then in being, and any new ſubſidies, were to be*
" *regulated; and by this means, the former Rates, in the Book of Rates eſta-*
" *bliſhed by the* 12 *Car. II. were virtually repealed. In this ſtate of things,*
" *the New Subſidy of twelve pence in the pound was given, by the* 21 *of Geo.*
" *II. cap* 2. *which directs, that the ſame ſhall be paid according to ſuch rates*
" *and values as the goods are rated at in the Book of Rates referred to by the*
" *acts of* 12 *Car. II. cap.* 4. *and* 11 *Geo. I. cap.* 7. *or by any other act. Now*
" *as the old rates, in reſpect to* Pepper, *as they formerly ſtood in the Book of*
" *Rates, were known no longer to ſubſiſt, it cannot be thought that the legiſla-*
" *ture meant by the* 21 *Geo. II. to refer, in this particular inſtance of the*
" *ſubſidy then granted, to the Book of Rates. The ſtatute therefore provides*
" *conformably to this, that the duty ſhall be paid according to ſuch value as*
" *goods are rated and valued at in the Book of Rates referred to by* 12 *Car. II.*
" *cap.* 4. *and* 11 *Geo. I cap.* 7. *or, as rated and valued (for theſe words*
" *muſt be underſtood) by any other act.*"

This ſeems to be the true conſtruction of the ſtatute, which alſo is favoured by the words in the 2*d ſection of the ſame act, viz.* " *And, whereas it may happen,*
" *that ſeveral goods and merchandizes may be imported by the Eaſt-India com-*
" *pany, which are* not rated by any act of parliament."

In conſequence of this, the rate for the Old Subſidy, by 8 *Geo. I. cap.* 15. *muſt be the rate to govern this New Subſidy of twelve pence in the pound, by* 21 *Geo. II.*

The ſame conſtruction alſo governs the act of the 32 *Geo. II. cap.* 10. *impoſing the Subſidy* 1759.

H.

Hair, vocat.	Camels hair, the pound	0	3	0				D
	Cow or Ox hair, the hundred weight, containing 112 lb				1	10	0	E
	Elks hair for ſaddles, the hund. wt. containing 112 lb	0	12	6				F
	Goats hair, the pound	0	1	2				G
	And beſides, if * *Carmenia wool, the pound*							H
	Of any other ſort, the pound							I
	And more, if the ſaid Carmenia wool be from the Eaſt-Indies							K

* *N B.* Carmenia wool *is a ſort of Mohair which is very often made uſe of as flat hair in the Barbers buſineſs; it is of a woolly nature, and very ſoft.*

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	0	11	11	0	1	0	6	0	0	10	2 ½					Old ſubſidy, new ſubſidy, ⅓ ſubſidy, ⅔ ſubſidy, & ſubſ. 1747.
B	0	1	11	2	0	2	0	12	0	1	8	5					
C	0	4	8	5	0	4	8	5	0	4	8	5					Impoſt 1690 N° 24.
D	0	0	6	18 ⅖	0	0	7	7 ⅗	0	0	6	1 ½	0	0	5	4 ⅗	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. & ſ. 1747.
E	0	7	2	3 ½	0	7	6	13 ½	0	6	5	12 ½	0	5	9	1 ½	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1692 N° 77, & ſubſ. 1747.
F	0	2	4	17 ½	0	2	6	15	0	2	1	6 ¼	0	1	9	15	Old ſubſ. new ſubſ. ⅓ ſ. ⅔ ſubſidy, & ſubſ. 1747.
G	0	0	2	13 9/10	0	0	2	17 ⅖	0	0	2	7 ¼	0	0	2	0 ⅗	
H	0	0	3	15	0	0	3	15	0	0	3	15	0	0	3	15	Impoſt 1692 N° 40.
I	0	0	1	17 ½	0	0	1	17 ½	0	0	1	17 ½	0	0	1	17 ½	Impoſt 1692 N° 41.
K	0	0	0	14	0	0	0	14	0	0	0	14	0	0	0	14	Subſidy 1759.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Hair, vocat. Horſe hair, the pound				0	2	6	A
For the regulations on removal of any Horſe hair *of foreign manufacture, proper for making of Hats or Bonnets, either by land or by water, from any out-port into the port of London, or to any place within the diſtance of 20 miles from the Royal Exchange, ſee the Index.*							
Human hair for perukes, the pound				0	6	8	B
But if of France							C
Hair bottoms for ſieves, the groce, containing 12 dozen	0	10	0				D
Hair powder. *Vide* Powder.							
Halberds, gilt, the piece	0	13	4				E
Halberds, ungilt, the piece	0	3	4				F
Halberds, *And beſides, for every hundred weight, containing 112 lb of* Iron, *contained in the halberds*							G
Hams. *Vide* Bacon.							
Hammers, with wooden handles, or without, the dozen	0	4	0				H
Hammers, vocat. Horſemen's hammers, the dozen	0	13	4				I
Hammers, *And beſides, for every hundred weight, containing 112 lb of* Iron, *contained in the hammers*							K
For the circumſtances of their prohibition to be imported to be uttered or ſold in Great-Britain, ſee the Index.							
Handbaskets. *Vide* Baſkets.							
Handles *or* Hilts.							
For the circumſtances of their prohibition to be imported to be ſold, bartered, or exchanged in Great-Britain, ſee the Index							
Handkerchers, *vel* Handkerchiefs, the dozen	3	0	0				L
Handscoops, *Vide* Wood.							
Handspikes, *Vide* Wood.							
Hand vices. *Vide* Vice tongues.							
Hangers.							
For the circumſtances of their prohibition to be imported to be uttered or ſold in Great-Britain, ſee the Index.							
Harneſs, vocat. Corſlets, compleat, the piece	1	0	0				M
Harneſs, vocat. Curates, the piece	0	12	6				N
Harneſs, vocat. Morians, or Head pieces, graven, the piece	0	10	0				O
Harneſs, vocat. Morians, or Head pieces, plain, the piece	0	5	0				P
Harneſs, vocat. *For the circumſtances of their prohibition to be uttered and ſold in Great-Britain, ſee the Index.*							
Harneſs, vocat. Harneſs plates. *Vide* Plates.							
Harness roses, the thouſand	0	1	0				Q
Harpstrings, or Catlings, the groce, containing 12 dozen	0	5	0				R
Harpstrings, or Catlings, *Vide* Luteſtrings.							
Hatbands, the groce, containing 12 dozen	5	0	0				S

	DUTIES TO BE																The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	Paid on Importation.								Repaid on due Exportation.								
	By British.				By Strangers.				To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	0	7	3 5/8	0	0	7	11 1/8	0	0	6	9 3/8	0	0	5	15 1/8	Old subsidy, new subsidy, 1/3 subsidy, 2/3 subsidy, impost 1692 N° 77, & subs. 1747.
B	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 77, & s. 1747.
C	0	4	6	3	0	4	7	3	0	2	8	5	0	2	6	7	Old subs. new s. 1/3 s. 2/3 s. imp. 1692 N° 36, French duty 2d 25 per cent. & subs. 1747.
D	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old subsidy, new subs. 1/3 subs. 2/3 subsidy, & subsidy 1747.
E	0	2	6	16	0	2	8	16	0	2	3	—	—	—	—	—	
F	0	0	7	14	0	0	8	4	0	0	6	15	—	—	—	—	
G	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impost 1690 N° 24.
H	0	0	9	4 4/5	0	0	9	16 4/5	0	0	8	2	—	—	—	—	Old subs. new subsidy, 1/3 subs. 2/3 subsidy, & subsidy 1747.
I	0	2	6	16	0	2	8	16	0	2	3	—	—	—	—	—	
K	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impost 1690 N° 24.
L	0	11	6	12	0	12	3	12	0	10	1	10	0	8	8	8	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
M	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old subs. new s. 1/3 s. 2/3 s. impost 1692 N° 13, & subs. 1747.
N	0	2	11	18 1/8	0	3	1	15 5/8	0	2	8	6 7/8	0	2	4	15 5/8	
O	0	2	4	14 1/2	0	2	6	4 1/2	0	2	1	17 1/2	0	1	11	0 1/2	
P	0	1	2	7 1/4	0	1	3	2 1/4	0	1	0	18 3/4	0	0	11	10 1/4	
Q	0	0	2	17 9/20	0	0	3	0 9/20	0	0	2	11 3/4	0	0	2	6 1/20	
R	0	2	4	8 1/2	0	2	5	3 1/2	0	2	3	—	0	2	1	11 1/2	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 21, & subs. 1747.
S	0	19	3	—	1	0	6	—	0	16	10	10	0	14	6	—	Old s. new s. 1/3 s. 2/3 s. & s. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Hatchets. *Vide* **Axes.**							
Hats — of Chip, Cane, or Horſe hair / of Straw — *See page* 154.							
of Beaver wool or hair, the hat	10	0	0				A
of Bridges, the dozen	10	0	0				
Dutch felts, or Hats made of wool, the piece	1	0	0				B
of Silk, French making, the dozen	3	0	0				C
For the circumſtances of their prohibition to be imported to be uttered or ſold in Great-Britain, ſee the Index.							
But by 6 *Geo. III. cap.* 28. *(continued by* 11 *Geo. III. cap.* 49. *till the* 14 *June,* 1776,) all foreign wrought Silks, *except ſuch as are manufactured in, and imported from the Eaſt-Indies, or* Crapes *and* Tiffanies *of the manufacture of Italy, are prohibited to be imported on forfeiture, and of* 100 *l.*							
Spaniſh or Portugal felts, the dozen	5	0	0				D
of Venice, the dozen	3	0	0				E
of Wool or Worſted, trimmed, the dozen	3	0	0				
For the circumſtances of their prohibition to be imported to be uttered or ſold in Great-Britain, ſee the Index.							
Hawks, vocat. Faulcons, the hawk	4	0	0				F
Goſhawks, the hawk	3	6	8				G
Jerfaulcons, the hawk	4	10	0				H
Jerkins, the hawk	3	6	8				I
Lanners, the hawk	4	0	0				K
Lannerets, the hawk	2	0	0				L
Taſſels of all ſorts, the hawk	2	0	0				
Hawks hoods, the groce, containing 12 dozen	1	6	8				M
Hay, the load, containing 36 truſſes, each truſs being 56 lb				2	0	0	N
Headings for pipes, hogſheads, or barrels — the hundred, containing ſix ſcore	0	6	8				
of — *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free. / *and directly from any part of* America. *See the note * after* Great Balks.							
from — *any part of* Europe *(except* Ireland *and* France)							O
from — Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							P
from — *any part of* Aſia *within the limits of ſuch charters. See the N. B. after* Small Balks.							
of — France, *either directly from thence, or from any other parts*							Q
of — *any French colony or plantation*							R
For the circumſtances of reſtriction on importation, and of their paying aliens duty when in ſhips liable thereto, ſee the note after Balks.							
Head pieces. *Vide* Harneſs.							
Heath for bruſhes, the hundred weight, containing 112 lb	1	0	0				S

	DUTIES TO BE																
	Paid on Importation.								Repaid on due Exportation.								The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	1	18	6	—	2	1	0	—	1	13	9	—	1	9	0	—	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. & ſubſidy 1747.
B	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
C	2	0	7	7	2	1	4	7	1	4	2	5	1	2	9	3	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
D	0	19	3	—	1	0	6	—	0	16	10	10	0	14	6	—	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. & ſubſ. 1747.
E	0	11	6	12	0	12	3	12	0	10	1	10	0	8	8	8	
F	0	15	4	16	0	16	4	16	0	13	6	—	0	11	7	4	
G	0	12	10	—	0	13	8	—	0	11	3	—	0	9	8	—	
H	0	17	3	18	0	18	5	8	0	15	2	5	0	13	0	12	
I	0	12	10	—	0	13	8	—	0	11	3	—	0	9	8	—	
K	0	15	4	16	0	16	4	16	0	13	6	—	0	11	7	4	
L	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	
M	0	5	1	12	0	5	5	12	0	4	6	—	0	3	10	8	
N	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
O	0	1	10	18	0	1	11	18	0	1	9	—	0	1	7	2	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 49, & ſubſidy 1747.
P	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
Q	0	4	6	3	0	4	7	3	0	2	8	5	0	2	6	7	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, ſubſ. 1747, & French duty 2d 25 per cent.
R	0	2	10	3	0	2	11	3	0	2	8	5	0	2	8	5	The ſame branches except the laſt.
S	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
HEMP, vocat. *of the Britiſh plantations in America, is, by* 8 *Geo. I. cap.* 12. § 1. duty-free.							
of the growth of Ireland (and all the production thereof, as thread, yarn, *and* linen, *of the manufacture of Ireland) may be imported by Britiſh or Iriſh directly from thence into Great-Britain, under the certificates and proofs upon oath preſcribed by law, as noted under* Flax, *which ſee, page* 268 *preceding,* duty-free.							
Cullen and Steel hemp, and all other ſorts of dreſſed hemp, the hundred weight, containing 112 lb	10	0	0	—	—	—	A
Short dreſſed, the hundred weight, containing 112 lb	8	0	0	—	—	—	B
Spruce, Muſcovia, and all other rough hemp, the hundred weight, containing 112 lb	0	13	4	—	—	—	C
But may not be imported in any other than Britiſh or Iriſh ſhips, or ſhips of the country of which the ſaid Hemp is the product, &c. See Deal boards, *and* Goods inwards *in the Index.*							
And,							
By 12 *Car. II. cap.* 18. § 9. *when imported in ſuch foreign-built ſhips of the country, &c. to pay duty as if imported by* aliens.							
By 9 *Geo. III. cap.* 35. § 2, *and* 3. *no* Hemp *can be exported, or entered for exportation, by way of merchandice to foreign parts, from the port of* London, *till the pre-emption, or refuſal thereof, hath been offered and tendered to the Commiſſioners of his Majeſty's Navy* eight days *before; nor from* any other port or place *in this kingdom, till ſuch tender hath been made* twenty days *before, under the penalty of forfeiture: and in the caſe of exportation made without any diſcovery, the owner or exporter is to forfeit the value thereof, to be eſtimated according to the beſt price this article then bears at* London.							
Note, *By* 4 *Geo. II. cap.* 27. § 7. *the drawback or repayment of any of the duties or cuſtoms charged and paid on the importation of* unwrought Hemp, *is diſallowed and taken away on the re-exportation thereof to any of* his Majeſty's Britiſh dominions in America.							
And,							
By the 6 *Geo. III. cap.* 45. § 8. *the ſaid drawback to all other parts or places whatſoever, was to ceaſe, determine, and be no longer paid or payable from and after the paſſing of that act (the* 6 *June,* 1766.)							
But,							
By the 9 *Geo. III. cap.* 35. § 4. *the aforeſaid clauſe in the act of* 6 *Geo. III. cap.* 45. *was from and after the firſt day of June,* 1769, *thereby declared to be repealed; ſo* the drawback, as before, to all places, other than any of his Majeſty's Britiſh dominions in America, again revived and became payable.							
N. B. The ſpecie of Rough Hemp, called Cordilla Hemp, *is, by practice, admitted to pay duty as* Tow.							
Herring Slings for Nets, for every 20*s. of their value upon oath*	—	—	—	—	—	—	D
But if made of Hemp or Flax in Ireland, *and imported by Britiſh or Iriſh directly from* thence into Great-Britain, *under the certificates preſcribed by law, as noted under* Flax, *in page* 268 *preceding,* duty-free.							

	Duties to be Paid on Importation. By Britiſh.				By Strangers.				Repaid on due Exportation. To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in America excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	1	18	6	—	2	1	0	—	1	13	9	—	1	9	0	—	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
B	1	10	9	12	1	12	9	12	1	7	0	—	1	3	2	8	
C	0	3	2	6	0	3	4	6	0	2	10	10	—	—	—	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 43, & ſubſ. 1747.
D	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.

Inwards.

		Rates. By 12 Car. II. cap. 4. l.	s.	d.	Rates. By 11 Geo. I. cap. 7. l.	s.	d.	
HIDES, viz. Buff hides (*viz. Buffalo*)	the hide	0	10	0				A
	And beſides, for every pound weight							B
* Cow	or Horſe hides in the hair, the piece	0	2	6				C
	or Horſe hides, tanned — the piece	0	10	0				D
	And beſides, for every pound weight							E
	Hides of Barbary and Muſcovia — the hide	0	2	6				F
	And beſides, if dreſſed in oil, the pound							G
	And beſides, if tanned, the pound							H
	And beſides, if tawed, the hide							I
	Elk hides. *Vide in* Skins.							
	Indian hides — the hide	0	4	2				K
	And beſides, if dreſſed in oil, the pound							L
	And beſides, if tanned, the pound							M
	And beſides, if tawed, the hide							N
	of Horſes, Mares, and Geldings, tawed, for every 20s. of their value upon oath							O
	And beſides, for every hide							P
	Loſh hides — the piece	0	5	0				Q
	And beſides, for every pound weight							R
	Red or Muſcovia hides, tanned, coloured, or uncoloured — the hide	0	6	8				S
	And beſides, for every pound weight							T
	All other hides and Pieces of hides, not before particularly charged — For every 20s. of their value upon oath							U
	And beſides, if dreſſed in oil, the pound							X
	And beſides, if tanned, the pound							Y
	And beſides, if tawed, the hide							Z

* All other Hides in the hair, or undreſſed, half Cuſtom.

Note, *By* 9 *Geo. III. cap.* 39. *it is enacted and declared, That, from and after the firſt day of June,* 1769, *no ſubſidy, cuſtom, duty, or other impoſition whatſoever, ſhall be demanded, collected, received, or taken for, or upon any* Raw, *or* Undreſſed Hides, *of* Steers, Cows, *or* any other Cattle of what kind ſoever (*except of* Horſes, Mares, *or* Geldings)

* *See the N. B. at end of this letter* H.

	Duties to be Paid on Importation. By Britiſh.				Duties to be Paid on Importation. By Strangers.				Repaid on due Exportation. To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in America excepted.)				Repaid on due Exportation. To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	3	9	12	0	3	11	2	0	3	6	15	0	3	3	18	Old ſubſidy, new ſubſidy, 1/3 ſubſidy, 2/3 ſubſidy, impoſt 1692 N° 45, & ſubſidy 1747.
B	0	0	7	—	0	0	7	—	0	0	4	13 1/3	0	0	4	13 1/3	Duty on hides, ſkins, &c. and additional duty on hides, ſkins, &c.
C	0	0	7	3 5/8	0	0	7	11 1/8	0	0	6	9 3/8	0	0	5	15 1/8	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 44, & ſubſ. 1747.
D	0	2	4	14 1/2	0	2	6	4 1/2	0	2	1	17 1/2	0	1	11	0 1/2	
E	0	0	3	10	0	0	3	10	0	0	2	6 2/3	0	0	2	6 2/3	Duty on hides, ſkins, &c. and additional duty on hides, ſkins, &c.
F	0	0	7	3 5/8	0	0	7	11 1/8	0	0	6	9 3/8	0	0	5	15 1/8	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 44, & ſubſ. 1747.
G	0	0	7	—	0	0	7	—	0	0	4	13 1/3	0	0	4	13 1/3	Duty on hides, ſkins, &c. and additional duty on hides, ſkins, &c.
H	0	0	3	10	0	0	3	10	0	0	2	6 2/3	0	0	2	6 2/3	
I	0	3	6	—	0	3	6	—	0	2	4	—	0	2	4	—	
K	0	0	11	19 3/8	0	1	0	11 7/8	0	0	10	15 5/8	0	0	9	11 7/8	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 44, & ſubſ. 1747.
L	0	0	7	—	0	0	7	—	0	0	4	13 1/3	0	0	4	13 1/3	Duty on hides, ſkins, &c. and additional duty on hides, ſkins, &c.
M	0	0	3	10	0	0	3	10	0	0	2	6 2/3	0	0	2	6 2/3	
N	0	3	6	—	0	3	6	—	0	2	4	—	0	2	4	—	
O	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 44, & ſubſ. 1747.
P	0	2	0	—	0	2	0	—	0	1	4	—	0	1	4	—	Duty on hides, ſkins, &c. and additional duty on hides, ſkins, &c.
Q	0	1	10	16	0	1	11	11	0	1	9	7 1/2	0	1	7	19	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 46, & ſubſ. 1747.
R	0	0	7	—	0	0	7	—	0	0	4	13 1/3	0	0	4	13 1/3	Duty on hides, ſkins, &c. and additional duty on hides, ſkins, &c.
S	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 44, & ſubſ. 1747.
T	0	0	3	—	0	0	3	—	0	0	2	—	0	0	2	—	Duty on hides, ſkins, &c. and additional duty on hides, ſkins &c.
U	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 44, & ſubſ. 1747.
X	0	0	7	—	0	0	7	—	0	0	4	13 1/3	0	0	4	13 1/3	Duty on hides, ſkins, &c. and additional duty on hides, ſkins, &c-
Y	0	0	3	10	0	0	3	10	0	0	2	6 2/3	0	0	2	6 2/3	
Z	0	3	6	—	0	3	6	—	0	2	4	—	0	2	4	—	

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
HIDES, viz. *which ſhall be imported from* Ireland, *or* any of the Britiſh colonies or plantations in America, *for the ſpace of five years, from the ſaid firſt day of June, or at any time thereafter, before the end of the then next ſeſſion of parliament; provided due entries be made thereof, in ſuch manner and form as was practiſed before making this law, and the goods be landed in the preſence of the proper officers: but on failure thereof, the goods are to pay ſuch and the ſame duties as they would have been liable to in caſe this ſame law had not been made*.* Note alſo, *By the 4 Geo. III. cap. 15. § 27. all* Hides *are directed to be imported from the Britiſh colonies in America, under the like penalties and ſecurities as the goods enumerated in the act of 12 Car. II. cap. 18. and 25 Car. II. cap. 7.* *N. B. As by the 5 Geo. III. cap. 43. § 11. the importation of* Beſtials, or any goods, wares, or merchandizes, *of the growth, produce, and manufacture of the* Iſle of Man, *(except ſuch as are prohibited to be imported by any act of that ſeſſion of parliament, and alſo except* Woollen manufactures, Beer, *and* Ale) *is, from and after the firſt day of July, 1765, admitted directly from the ſaid Iſland, under the certificates and oaths thereby preſcribed and required, without paying any cuſtoms, ſubſidies, or duties for, or in reſpect thereof; except ſuch* Exciſe, or other duty, *as ſhall be due and payable for the like goods, wares, and merchandizes of the growth, produce, and manufacture of* Great-Britain: All Hides tanned, tawed, or dreſſed in oil, *imported from the* Iſle of Man, *will be ſubject to the ſame duty as theſe articles reſpectively are charged in* Great-Britain, *by the acts of 9 Q. Ann. cap. 11. and 10 Q. Ann. cap. 26. But on failure of the performance of the requiſites preſcribed by ſaid law, then* the ſaid Beſtials, goods, wares, and merchandizes, *are to be ſubject to the ſame duties, penalties and forfeitures, as if ſaid law had never been made; and no* manufactures *of goods in ſaid Iſland, from materials of the growth or product of any foreign nation or country, can be imported from thence, except* Linen manufactures, *made there, of hemp or flax, not being the produce of ſaid Iſland.*							
HILTS for ſwords or daggers, the dozen	2	0	0				A
For the circumſtances of their prohibition to be imported to be uttered or ſold in Great-Britain, ſee the Index.							
Hinges. *For the circumſtances of their prohibition to be imported to be uttered or ſold in Great-Britain, ſee the Index.*							
HOANS, the hundred, containing five ſcore				2	0	0	B
HONEY the barrel *(containing 42 gallons, which, at 12 lb to the gallon, is 504 lb)*	2	0	0				C
HONEY the ton *(containing 252 gallons, which, at ſame rate, is 3024 lb)*	12	0	0				D
HOOK ENDS. *Vide* Cap hooks.							
HOOKS, vocat. Tenter hooks. *Vide* Nails.							
HOOPS of iron for pipes or hogſheads, the hundred weight, containing 112 lb	1	6	8				E
HOOPS Racket hoops. *Vide in* R.							

* *See alſo a N. B. at end of letter* H.

* *By 4 Geo. III. cap. 86. this act is further continued to the 1ſt day of June, 1779.*

	Duties to be												
	Paid on Importation.						Repaid on due Exportation.						
	By Britiſh.				By Strangers.			To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in America excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, impoſt 1692 N° 13, & ſubſidy 1747.
B	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 77, & ſubſ. 1747.
C	*0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	* Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
D	*2	6	2	8	2	9	2	8	2	0	6	—	1	14	9	12	
E	0	9	9	17	0	10	1	17	0	9	2	5	—	—	—	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 24, & ſubſ. 1747.

The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.

* *If of France, then to pay more, the Impoſt* 1692 N° 36, *and French duty* 2*d* 25 *per cent.*

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Hoops of wood for coopers the thouſand	1	6	8				
Hoops of wood for coopers of *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
Hoops of wood for coopers of *and directly from any part of* America. *See the note* * *after* Great Balks.							
Hoops of wood for coopers from *any part of* Europe (*except* Ireland *and* France)							A
Hoops of wood for coopers from Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							B
Hoops of wood for coopers from *any part of* Aſia *within the limits of ſuch charters. See the N. B. after* Small Balks.							
Hoops of wood for coopers of France, *either directly from thence, or from any other parts*							C
Hoops of wood for coopers of *any French colony or plantation*							D
Hoops of wood for coopers *For the circumſtances of reſtriction on importation, and of their paying aliens duty when in ſhips liable thereto, ſee the note after* Balks.							
Hops, the hundred weight, containing 112 lb	15	0	0				E
But by 9 *Q. Ann. cap.* 12. § 27. no drawback, *if exported to Ireland.*							
* Horns of cows or oxen, the hundred, containing five ſcore				0	6	8	F
* Horns of harts. *Vide in* Drugs.							
* Horns *for* lanthorns.							
* Horns *For the circumſtances of their prohibition to be imported to be uttered or ſold in Great-Britain, ſee the Index.*							
Horn tips, the hundred, containing five ſcore				0	2	0	G
* Hoofs of cattle, for every 20s. of their value upon oath							H
† Horses and Mares, the horſe or mare	10	0	0				I
Hoſe of cruel, vocat. Mantua hoſe, the pair	0	10	0				K
Hungary water. *Vide* Spirits.							

* *N. B. By the* 9 *of Geo. III. cap.* 39. § 10. *in order to prevent the contagious diſtemper raging amongſt the horned cattle in ſeveral foreign parts of Europe being brought into the kingdoms of Great-Britain and Ireland, it is provided and enacted,* "*That it ſhall and may be lawful to and for his Majeſty, his* "*heirs or ſucceſſors, from time to time, as often as he or they ſhall find it* "*neceſſary ſo to do, by his or their royal proclamation, to be iſſued by and* "*with the advice of his or their privy council, or by his or their order in coun-* "*cil, to be publiſhed in the London Gazette, to prohibit generally, or from* "*any particular country or countries, the importation of any* Hides *or* Skins, "Horns *or* Hoofs, *or any other part of any cattle or beaſt, into the ſaid king-* "*doms of* Great-Britain *or* Ireland, *for ſuch time or times to be therein men-* "*tioned, and under ſuch rules, orders, and regulations as his Majeſty, his* "*heirs and ſucceſſors, by the advice aforeſaid, ſhall judge moſt expedient and* "*effectual to prevent any contagious diſtempers being brought into theſe* "*kingdoms.*"

† *N. B. But duty-free from Ireland, by* 5 *Geo. III. cap.* 10. *which act is, by* 12 *Geo. III. cap.* 56. § 5. *continued until the* 29 *day of September,* 1778, *and from thence to the end of the then next ſeſſion of parliament.*

	DUTIES TO BE														
	Paid on Importation.								Repaid on due Exportation.						
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
A	0	7	7	12	0	7	11	12	0	7	0	—	0	6	4	8
B	0	5	1	12	0	5	5	12	0	4	6	—	0	3	10	8
C	0	18	0	12	0	18	4	12	0	10	9	—	0	10	1	8
D	0	11	4	12	0	11	8	12	0	10	9	—	0	10	9	—
E	5	4	6	—	5	8	3	—	3	9	4	10	3	2	3	—
F	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7
G	0	0	5	14 9/10	0	0	6	0 9/10	0	0	5	3 1/2	0	0	4	12 1/10
H	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1
I	1	18	6	—	2	1	0	—	1	13	9	—	1	9	0	—
K	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8

The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.

A — Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 49, & ſubſidy 1747.

B — Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.

C — Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 36, ſubſ. 1747, & French duty.

D — The ſame branches except the laſt.

E — Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 21, duty on hops, & ſubſidy 1747.

F, G, H — Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſubſ. 1747.

I, K — Old ſubſidy, new ſubſ. 1/3 ſubſ. 2/3 ſubſ. & ſubſ. 1747.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
I.							
JAPANNED *and lacquered wares, for every* 20*s. of their groſs price at the candle; as by* 12 *and* 13 *Will. III. cap.* 11. § 15. { *of the manufacture of India or China* / *of all other places (except France)*							A / B
Under which denomination, travelling Spaw Boxes, dreſſing Boxes *for toilets, &c. not of France, fall to be entered.*							
JET, the pound	0	3	4				C
But if of France							D
JEWELS. *Vide* Diamonds.							
JEWS TRUMPS { the groce, containing 12 dozen	0	10	0				E
And beſides, if made of { Iron, *for every hund. wt. containing* 112 lb							F
Braſs, *for every groſs*							G
Images painted. *But may not be imported by any* merchant ſtranger *to be ſold, upon pain of forfeiture, as per Index.*							
Images *or* figures, *for a deſert, being a compoſition of flour, ſugar, &c. for every* 20*s. of their value upon oath*							H
IMPERLINGS, blue or red, the dozen	1	10	0				I
INCLE { Rolls, the dozen pieces, containing 36 yards the piece	6	0	0				K
Unwrought, the pound	0	2	6				
But by the 24 *Geo. II. cap.* 46. *the duties upon* Unwrought Incle *and* Short-ſpinnel, *were repealed and taken off, from and after the* 25 *March,* 1752; *and in lieu thereof, the following duty was impoſed.*							
Upon all Whitened *or* Bleached Linen-yarn, *known by the name of* Unwrought Incle, *or* Short-ſpinnel, *of the manufacture of any* part or place not belonging to the crown of Great-Britain, *the pound weight*							L
INCLE WROUGHT, the dozen pound	8	0	0				M
And beſides, if not European							N
INDICO { of the Engliſh plantations, *(now Britiſh)* the pound	0	1	0				
of Turkey, of the Weſt-Indies, or Rich Indico, the pound	0	3	4				
Duſt, the pound	0	1	8				
But by 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered and landed,* duty-free.							
And,							
By the 7 *Geo. II. cap.* 18. § 2. *(which act is continued by* 14 *Geo. II. cap.* 34. 20 *Geo. II. cap.* 47. 27 *Geo. II. cap.* 18. 33 *Geo. II. cap.* 16. *and* * 7 *Geo. III. cap.* 36. *to* 29 *September,* 1774, *and to the end of the then next ſeſſion of parliament) it is declared and enacted,*							
That Indico *of all ſorts may be imported and brought in any ſhip or veſſel belonging to Great-Britain, or to any kingdom or ſtate in amity with his Majeſty, his heirs and ſucceſſors, from any* port or place whatſoever.							
For the bounty on Indico *imported directly from any of the Britiſh colonies or plantations in America, ſee Chapter third.*							
* Note, Cochineal *may, in like manner as Indico above mentioned, be imported from any ſtate in amity with his Majeſty, &c. to* 29 *Sept.* 1774.							

* *Continued by* 14 *Geo. III. cap.* 86. *to* 29 *September,* 1781.

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	8	7	4	0	8	10	4	0	8	1	10	0	7	7	16	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, impoſt 1690 N° 29, ſ. 1747, & ſubſ. 1759.
B	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 77, & ſ. 1747.
C	0	0	7	14	0	0	8	4	0	0	6	15	0	0	5	16	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
D	0	2	3	1 $\frac{1}{2}$	0	2	3	11 $\frac{1}{2}$	0	1	4	2 $\frac{1}{2}$	0	1	3	3 $\frac{1}{2}$	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
E	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
F	0	4	8	5	0	4	8	5	0	4	8	5					Impoſt 1690 N° 24.
G	0	0	5	12 $\frac{1}{2}$	0	0	5	12 $\frac{1}{2}$	0	0	5	12 $\frac{1}{2}$	0	0	5	12 $\frac{1}{2}$	Impoſt 1692 N° 13.
H	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 77, & ſubſ. 1747.
I	0	5	9	6	0	6	1	16	0	5	0	15	0	4	4	4	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
K	0	19	3	12	1	0	9	12	0	16	5	8	0	13	7	4	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. & ſ. 1747.
L	0	0	3	—	0	0	3	—	—	—	—	—	—	—	—	—	Duty on linen-yarn 1752.
M	1	5	8	16	1	7	8	16	1	1	11	4	0	18	1	12	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. & ſ. 1747.
N	0	5	0	16	0	5	0	16	0	5	0	16	0	5	0	16	Two-thirds ſubſidy.

Inwards.

		Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Ink for printers, the hundred weight, containing 112 lb		2	0	0				A
Note, *By practice* Lampblack liquor *pays duty as such.*								
Ink-horns	the groce, containing 12 dozen	3	0	0				B
	of brass, the dozen	0	12	0				C
Instruments for barbers and surgeons, vocat.	Bullet screws, the dozen	0	4	0				D
	Incision sheers, the dozen	0	5	0				E
	Paices, or Tooth-drawers, the dozen	0	5	0				E
	Plulicanes, the dozen	0	5	0				E
	Sets, the bundle, containing 16	0	2	0				F
	Trepans, the dozen	0	10	0				G
	And besides, for such instruments as are made of — Iron, *the hundred wt. containing* 112 lb							H
	And besides, for such instruments as are made of — Steel, *the hundred wt. containing* 112 lb							I
	But if made of Silver, *to pay as* Plate *in* P.							
Iron, viz.	Amys, Spanish, Spruce, and Swedish, the ton	7	0	0				K
	Imported in — *British-built ships legally navigated, the ton*							K
	Imported in — * *Foreign-built ships, the ton*							L
	of Ireland, and all other places, unwrought, not otherwise rated, the ton, containing 20 hundred weight, each hund. wt. cont. 112 lb				7	0	0	M
	of Ireland							M
	From any other foreign parts, imported in — *British-built ships legally navigated*							N
	From any other foreign parts, imported in — * *Foreign-built ships*							O

* *By* 9 *Geo. III. cap.* 35. § 1. *it is declared and enacted,*

" *That, from and after the first of June,* 1769, *such part of the duties*
" *which have been, or shall be, paid upon* Iron *imported in foreign-built*
" *ships, navigated by foreigners, as exceeds the duties which would have*
" *been payable upon such* Iron *if the same had been imported in British-*
" *built ships, navigated by British subjects, shall not be drawn back, or*
" *repaid, upon the exportation of such* Iron *from this kingdom.*"

But by the 30 *Geo. II. cap.* 16. *it is declared and enacted,*

" *That, from and after the* 24*th day of June,* 1757, *the several and re-*
" *spective subsidies, customs, impositions, rates, and duties payable on*
" Bar Iron *made in and imported from his Majesty's colonies in* America
" *into any* port of Great-Britain, *shall cease, determine, and be no longer*
" *paid;*" *provided such* Bar Iron *shall be imported under the directions, and according to the rules and regulations prescribed by the act of* 23 *Geo. II. cap.* 29. *admitting the said commodity to be imported from his Majesty's colonies in America into the port of* London, duty-free.

By 9 *Geo. III. cap.* 35. § 2, *and* 3. *no* Bar-Iron *can be exported, or entered for exportation, by way of merchandize to foreign parts, from the port of* London, *till the pre-emption, or refusal thereof, hath been offered and tendered to the Commissioners of his Majesty's Navy* eight days *before, nor from any* other port or place *in this kingdom, till such tender hath been made* twenty days *before, under the penalty of forfeiture: and in the case of exportation made without any discovery, the owner, or exporter, is to forfeit the value thereof, to be estimated according to the best price this article then bears at London.*

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
B	0	11	6	12	0	12	3	12	0	10	1	10	0	8	8	8	
C	0	2	10	9 $\frac{2}{5}$	0	3	0	5 $\frac{3}{5}$	0	2	7	1	0	2	3	12 $\frac{3}{5}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 13, & ſubſ. 1747.
D	0	0	9	4 $\frac{4}{5}$	0	0	9	16 $\frac{4}{5}$	0	0	8	2	—	—	—	—	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. & ſubſidy 1747.
E	0	0	11	11	0	1	0	6	0	0	10	2 $\frac{1}{2}$	—	—	—	—	
F	0	0	4	12 $\frac{2}{5}$	0	0	4	18 $\frac{2}{5}$	0	0	4	1	—	—	—	—	
G	0	1	11	2	0	2	0	12	0	1	8	5	—	—	—	—	
H	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impoſt 1690 N° 24.
I	0	5	1	17 $\frac{1}{2}$	0	5	1	17 $\frac{1}{2}$	0	5	1	17 $\frac{1}{2}$	—	—	—	—	Impoſt 1690 N° 46.
K	2	8	6	3	2	10	3	3	2	5	2	5	—	—	—	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 22, & ſubſ. 1747.
L	2	17	10	13	2	19	7	13	2	5	2	5	—	—	—	—	
M	1	6	11	8	1	8	8	8	1	3	7	10	—	—	—	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
N	2	8	6	3	2	10	3	3	2	5	2	5	—	—	—	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 22, & ſubſ. 1747.
O	2	17	10	13	2	19	7	13	2	5	2	5	—	—	—	—	

Inwards.

IRON, viz.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
† Backs for chimneys { large, the piece	0	13	4				A
† Backs for chimneys { ſmall, the piece	0	6	8				B
Bands for kettles, the hundred weight, containing 112 lb	2	0	0				C
Caſkets. *Vide in* C.							
Cheſts. *Vide in* C.							
Doubles. *Vide* Plates.							
Fire irons { the groce, containing 12 dozen	0	10	0				D
Fire irons { *And beſides, for every hundred weight, containing* 112 lb							E
Fire tongs. *For the circumſtances of their prohibition to be imported to be uttered or ſold in Great-Britain, ſee the Index.*							
Hoops, the hundred weight, containing 112 lb	1	6	8				F
Iron ſlit or hammered into rods, called Rod Iron, and Iron drawn or hammered leſs than ¾ of an inch ſquare, the hundred weight, containing 112 lb				*1	0	0	
of Ireland { *ſlit or hammered into rods*							G
of Ireland { *drawn or hammered leſs than ¾ of an inch ſquare*							H
of all other places							
Iron wares manufactured, not otherwiſe rated, or not prohibited by law to be imported, the hundred weight, containing 112 lb				2	0	0	I
Beſides { *for* Kettles, *the piece*							K
Beſides { *for other* Manufactures, *the hundred weight*							L
Iron ore, the ton, containing 20 hundred weight, each hundred wt containing 112 lb				0	10	0	M
Old buſhel, broken, and old caſt iron, the ton				2	10	0	N
Iron, called Pig Iron, from the Britiſh plantations, the ton, containing 20 hundred weight, each hundred weight containing 112 lb				1	0	0	O
But by the 23 Geo. II. cap. 29. § 1. it is declared and enacted, That, from and after the 24 day of June, 1750, the ſeveral and reſpective ſubſidies, cuſtoms, impoſitions, rates, and duties payable upon Pig Iron *made in and imported from his Majeſty's colonies in America, under the proviſions and regulations laid down by that act, are to ceaſe, determine, and be no longer paid.*							
For the regulations to be obſerved on the exportation of Pig Iron, *and the pre-emption or tender of it neceſſary to be made to the Commiſſioners of the Navy, ſee after* Bar Iron.							
Iron pots. *Vide* Pots.							
Iron ſtoves { the piece	5	0	0				P
Iron ſtoves { *And beſides, for every hundred weight, containing* 112 lb							Q
Note, *By the acts of* 2 *and* 3 *Q. Ann. cap.* 9. § 12. *and* 9 *Q. Ann. cap.* 6. § 55. *no drawback is to be allowed upon the exportation of* Iron, *or of any wares made of* Wrought Iron *in foreign parts, exported to the Britiſh colonies or plantations in America.*							

† *By practice at the waterſide, half a hundred weight and downwards is accounted ſmall, and above, large.*

* *N. B. It is the practice at the waterſide when the greateſt part of the Bar meaſures under three quarters of an inch ſquare, to charge the whole Bar as ſuch.*

	Duties to be Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	0	4	9	1	0	4	11	1	0	4	5	5					Old subsidy, new subsidy, 1/3 subsidy, 2/3 subsidy, impost 1690 N° 7, & subsidy 1747.
B	0	2	4	10 ½	0	2	5	10 ½	0	2	2	12 ½					
C	0	12	4	13	0	12	10	13	0	11	5	5					Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 24, & subs. 1747.
D	0	1	11	2	0	2	0	12	0	1	8	5					Old s. new s. 1/3 s. 2/3 s. & s. 1747.
E	0	4	8	5	0	4	8	5	0	4	8	5					Impost 1690 N° 24.
F	0	9	9	17	0	10	1	17	0	9	2	5					Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 24, & subs. 1747.
G	0	3	10	4	0	4	1	4	0	3	4	10					Old s. new s. 1/3 s. 2/3 s. & s. 1747.
H	0	8	6	9	0	8	9	9	0	8	0	15					Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 23 & N° 24 & s. 1747.
I	0	7	8	8	0	8	2	8	0	6	9						Old subsidy, new subsidy, 1/3 subsidy, 2/3 subsidy, & subs. 1747.
K	0	1	2	1 ¼	0	1	2	1 ¼	0	1	2	1 ¼					Impost 1690 N° 25.
L	0	4	8	5	0	4	8	5	0	4	8	5					Impost 1690 N° 24.
M	0	2	4	14 ½	0	2	6	4 ½	0	2	1	17 ½					Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 77, & subs. 1747.
N	0	11	11	12 ½	0	12	7	2 ½	0	10	9	7 ½					
O	0	4	9	9	0	5	0	9	0	4	3	15					
P	0	19	3		1	0	6		0	16	10	10					Old s. new s. 1/3 s. 2/3 s. & s. 1747.
Q	0	4	8	5	0	4	8	5	0	4	8	5					Impost 1690 N° 24.

N. B. By practice at the waterside, all Iron bolts, hoops, nails, *or other sorts of* manufactured Iron *that are old, or broken, or otherwise rendered unfit for use,* without new forging, *pay the above duty as old bushel, broken and cast iron; but if fit for use, according to their several denominations as rated.*

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Juice of Lemons, the pipe	4	0	0				A
Juice of Limes, the gallon				0	0	6	B
N. B. By practice, Shrub *imported pays a proportion of this duty as Lime juice, and as Spirits, for the quantity of Rum mixed therewith as is adjudged to be therein.*							
Ivory, the pound	0	10	0				C
K.							
Kelp*, the ton, containing 20 hundred weight, each hundred weight containing 112 lb				3	0	0	D
Kettles. *Vide* Battery.							
Kettles of Iron. *Vide* Iron.							
Key knops the groce, containing 12 dozen	1	0	0				E
Key knops *And besides if made of* Iron, *the hundred wt. containing* 112 lb							F
Key knops *And besides if made of* Steel, *the hundred wt. containing* 112 lb							G
Kits of wood. *Vide* Pails.							
Knees of oak. *Vide* Wood.							
Knives, viz. Almain, Bohemia, and all other coarse knives, the dicker, containing ten knives	0	3	0				H
Knives, viz. Butchers knives, the dicker, containing ten knives	0	3	0				
Knives, viz. Carving knives, the dozen	3	0	0				I
Knives, viz. Collen knives, the groce, containing 12 dozen	8	0	0				K
Knives, viz. Glovers knives, the bundle, containing six knives	1	10	0				L
Knives, viz. Pen-knives, the groce, containing 12 dozen	1	10	0				
Knives, viz. Sker knives, the dicker, containing ten knives	0	3	0				M
Knives, viz. Stock knives gilt, the dozen stocks	6	0	0				N
Knives, viz. Stock knives ungilt, the dozen stocks	4	0	0				O
Knives, viz. *And besides, for such of the aforesaid* Knives *as are made of* — Iron, *for every hund. wt. cont.* 112 lb							P
Knives, viz. *And besides, for such of the aforesaid* Knives *as are made of* — Steel, *for every hund. wt. cont.* 112 lb							Q
Knives, viz. French knives, the groce, containing 12 dozen	4	0	0				R
Knives, viz. *For the circumstances of their prohibition to be imported, to be uttered or sold in Great-Britain, or to be imported by any merchant stranger for sale, see the Index.*							
Knives of wood, *for every 20 s. of their value upon oath*							S
For the circumstances of their prohibition also to be uttered or sold in Great-Britain, see the Index.							
L.							
Lace, vocat. Bone lace, of thread, the dozen yards	4	0	0				T
Lace, vocat. *By the act of* 13 *and* 14 *Car. II. cap.* 13. *the importation of foreign* Bone Lace *was prohibited; but by the act of* 5 *Q. Ann. cap.* 17. *that prohibition was repealed so far forth as related to* foreign lace made of thread *in the Spanish Low Countries, or in any other place (not within the dominions of the French King, or in any of the lands,*							

* *N. B.* Kelp *is the Sea Weed or Tangle which is gathered from the rocks, burnt and reduced to an ash, which cakes, and is often imported in large pieces; and all Kelp from Ireland is charged with the above duty on importation into England, though frequently attempted to be passed there as Scotch Kelp.*

	DUTIES TO BE																
	Paid on Importation.								Repaid on due Exportation.								The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	1	10	4	16	1	11	4	16	1	8	6	—	1	6	7	4	Old ſubſidy, new ſubſidy, 1/3 ſubſidy, 2/3 ſubſidy, impoſt 1692 N° 53, & ſubſ. 1747.
B	0	0	2	5 3/5	0	0	2	7 1/10	0	0	2	2 3/4	0	0	1	19 9/10	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 53, & ſubſidy 1747.
C	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old ſubſidy, new ſubſ. 1/3 ſubſ. 2/3 ſubſ. & ſubſ. 1747.
D	0	14	4	7	0	15	1	7	0	12	11	5	0	11	6	3	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, & ſubſ. 1747.
E	0	3	10	4	0	4	1	4	0	3	4	10	—	—	—	—	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
F	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impoſt 1690 N° 24.
G	0	5	1	17 1/2	0	5	1	17 1/2	0	5	1	17 1/2	—	—	—	—	Impoſt 1690 N° 46.
H	0	0	6	18 3/5	0	0	7	7 3/5	0	0	6	1 1/2	—	—	—	—	
I	0	11	6	12	0	12	3	12	0	10	1	10	—	—	—	—	
K	1	10	9	12	1	12	9	12	1	7	0	—	—	—	—	—	Old ſubſ. new ſubſ. 1/3 ſ. 2/3 ſubſidy, & ſubſ. 1747.
L	0	5	9	6	0	6	1	16	0	5	0	15	—	—	—	—	
M	0	0	6	18 3/5	0	0	7	7 3/5	0	0	6	1 1/2	—	—	—	—	
N	1	3	1	4	1	4	7	4	1	0	3	—	—	—	—	—	
O	0	15	4	16	0	16	4	16	0	13	6	—	—	—	—	—	
P	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impoſt 1690 N° 24.
Q	0	5	1	17 1/2	0	5	1	17 1/2	0	5	1	17 1/2	—	—	—	—	Impoſt 1690 N° 46.
R	2	14	1	16	2	15	1	16	1	12	3	—	—	—	—	—	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
S	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſubſ. 1747.
T	0	15	4	16	0	16	4	16	0	13	6	—	0	11	7	4	Old ſubſ. new ſubſidy, 1/3 ſubſ. 2/3 ſubſidy, & ſubſidy 1747.

Inwards.	Rates. By 12 Car. II. cap. 4.			By 11 Geo. I. cap. 7.			
	l.	s.	d.	l.	s.	d.	
towns, or countries in the poſſeſſion of the Duke of Anjou, ſo long as they ſhall continue in the poſſeſſion of the ſaid French King, or Duke of Anjou, reſpectively.							
Lace, vocat. Britain lace, the groce, containing 12 dozen yards	6	0	0				A
Bugle lace. *Vide* Bugle.							
Cruel lace, the ſmall groce, containing 12 dozen	8	0	0				B
Gold and Silver lace — the pound, containing 12 ounces troy	12	0	0				C
Gold and Silver lace — the ounce troy	1	0	0				D
But by the 10 Q. Ann. cap. 26. and 15 Geo. II. cap. 20. no Gold *or* Silver Lace *can be imported, under the penalty of forfeiture, and of 100 l.*							
Pomet lace, the groce, containing 12 dozen yards	2	0	0				E
Purle, or Antlet lace of thread, the groce, containing 12 dozen	1	0	0				F
Silk Bone lace, the pound, containing 16 ounces	40	0	0				G
Silk Lace of all other ſorts, the pound, containing 16 ounces	10	0	0				H
But by 3 Geo. III. cap. 21. all Lace *not made in Great-Britain, whether wrought of Silk alone, or wrought of Silk mixed with any other materials, is prohibited to be imported, under the penalty of forfeiture, and of 100 l. by the importer. And by the 7 Geo. III. cap. 47. § 9. no* foreign Lace *made of Silk or Thread, or* foreign needle work, *which ſhall be ſeized and condemned, can be ſold or delivered out of any cuſtomhouſe warehouſe wherein the ſame ſhall be ſecured, otherwiſe than under the like ſecurities, penalties, and forfeitures as Eaſt-India goods, prohibited to be uſed in Great-Britain.*							
Laces.							
For the circumſtances of the prohibition of Laces *of* Thread, Gold, *and of* Silk *and* Gold, *to be imported to be uttered or ſold, and of* Leather Laces *to be imported by any merchant ſtranger, ſee the Index.*							
Ladles, vocat. Melting Ladles, the hundred weight, containing 112 lb	2	0	0				I
For the circumſtances of their prohibition to be imported, to be uttered or ſold in Great-Britain, ſee the Index.							
Lamb. *See* Cattle, *page* 180, *and the Index.*							
Lamp black. *Vide* Blacking.							
Lamps. *Vide* Braſs.							
Lapis magnatu falce, the pound	0	3	0				K
Lacquered wares. Vide *Japanned wares.*							
Lard, the pound				0	0	3	L
By the 7 Geo. III. cap. 12. (continued by the 10 Geo. III. cap. 8. and 13 Geo. III. cap. 5. to the 25 March, 1776,) it is declared and enacted, "That no "cuſtom, rate, duty, or other impoſition whatſoever, ſhall be demanded, col- "lected, received, or taken, upon any Hogs lard, Tallow, *or* Greaſe *im- "ported,* unmanufactured into Candles or Soap, *provided due entries be "made thereof at the Cuſtomhouſe belonging to the port into which the ſame "ſhall be imported, in ſuch manner and form, and expreſſing the quantities; "and that the ſame be landed in the preſence of the proper officers of the Cuſtoms, "as was uſed and practiſed before the making of this act: and upon non-obſervance "or performance of the ſaid conditions and directions, the ſaid goods ſhall be "liable to, and pay ſuch and the ſame duties, as if this act had not been made."*							

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	4	1	2	14	4	2	8	14	2	8	4	10	2	5	6	6	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, impoſt 1692 N° 36, French duty 2d 25 per cent. & ſubſidy 1747.
B	1	10	9	12	1	12	9	12	1	7	0	—	1	3	2	8	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
C	2	6	2	8	2	9	2	8	2	0	6	—	1	14	9	12	
D	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
E	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	Old ſubſ. new ſubſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
F	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
G	11	10	10	10	12	0	10	10	10	11	0	—	9	12	10	10	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 43, impoſt 1692 N° 67, & ſubſ. 1747.
H	2	19	1	10	3	1	7	10	2	14	4	10	2	9	7	10	
I	0	12	4	13	0	12	10	13	0	11	5	5	—	—	—	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 24, & ſubſ. 1747.
K	0	0	6	18 $\frac{3}{5}$	0	0	7	7 $\frac{3}{5}$	0	0	6	1 $\frac{1}{2}$	0	0	5	4 $\frac{2}{5}$	Old ſubſ. new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſ. & ſubſ. 1747.
L	0	0	0	14 $\frac{29}{80}$	0	0	0	15 $\frac{9}{80}$	0	0	0	12 $\frac{15}{16}$	0	0	0	11 $\frac{41}{80}$	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	Rates. By 11 Geo. I. cap. 7. l.	s.	d.	
Lathwood. *Vide* Wood.							
Latten, vocat. Black latten, the hundred weight, containing 112 lb	2	0	0				A
Latten, vocat. Shaven latten, the hundred weight, containing 112 lb	3	6	8				B
Laver cocks. *Vide* Braſs.							
Lavers, vocat. Hanging lavers. *But may not be imported by any merchant ſtranger to be ſold, upon pain of forfeiture, as per Index.*							
Lead ore, the ton	4	0	0				C
Lead, black, red, and white. *Vide in* Drugs.							
Leather, vocat. Baſil leather, the dozen	20	0	0				D
And beſides, if not particularly charged, for every 20s. of their real value upon oath							E
Turkey and Eaſt-India Cordivant*, the dozen	2	0	0				
of Eaſt-India, the dozen							F
of Turkey, the dozen							G
See in Skins.							
Hangings gilt, the piece	4	0	0				H
And beſides, for every 20s. of their real value upon oath							I
Leather for maſks, the pound	0	6	8				K
And beſides, if not particularly charged, for every 20s. of their real value upon oath							L
Spaniſh leather, or Cordivant * — the dozen ſkins	5	0	0				M
Vide in Skins.							
Spruce, or Danſke, leather — the dozen ſkins	2	0	0				N
Vide in Skins.							
And beſides, if not particularly charged, for every 20s. of their real value upon oath							O
All other Leather, *and* Manufactures of Leather, *unrated; and whereof the moſt valuable part is* Leather — *For every 20s. of the value upon oath*							P
For every 20s. of the real value upon oath							Q

Note, *By* 3 *Edw. IV. cap.* 9. Leather tawed, *or* any thing wrought thereof, *is prohibited to be imported by any perſons, to be uttered or ſold in Great-Britain; except made and wrought in Ireland, or taken upon the ſeas without fraud or colluſion, or wrecked, as noted in the Index.*

See page 71, *Branch* N° 22, *for what is meant by Tawed Leather.*

* *See an explanatory Note at the end of Skins, under letter* S, *as to* Cordivants.

	DUTIES TO BE Paid on Importation. By British.				By Strangers.				Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	11	5	8	0	11	11	8	0	10	6	—	0	9	6	12	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, impoſt 1692 N° 51, & ſubſidy 1747.
B	0	19	1	—	0	19	11	—	0	17	6	—	0	15	11	—	
C	0	15	4	16	0	16	4	16	0	13	6	—	0	11	7	4	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
D	4	15	9	—	5	0	9	—	4	6	3	—	3	16	9	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 52, & ſubſ. 1747.
E	0	6	0	—	0	6	0	—									Duty on hides and ſkins, & additional duty on hides & ſkins.
F	1	7	0	18	1	7	6	18	0	18	1	10	0	17	2	2	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 29, imp. 1692 N° 52, duty on hides & ſkins, add^{l} duty on hides & ſkins, ſ. 1747. & ſ. 1759
G	0	17	6	18	0	18	0	18	0	8	7	10	0	7	8	2	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 52, duty on hides & ſkins, additional duty on hides & ſkins, & ſubſ. 1747.
H	0	19	1	16	1	0	1	16	0	17	3	—	0	15	4	4	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 52, & ſubſ. 1747.
I	0	6	0	—	0	6	0	—									Duty on hides and ſkins, & additional duty on hides & ſkins.
K	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 52, & ſubſ. 1747.
L	0	6	0	—	0	6	0	—									Duty on hides and ſkins, & additional duty on hides & ſkins.
M	1	11	11	5	1	13	2	5	1	1	6	15	0	19	2	5	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 52, duty on hides & ſkins, additional duty on hides & ſkins, & ſubſ. 1747.
N	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 52, & ſubſ. 1747.
O	0	6	0	—	0	6	0	—									Duty on hides and ſkins, & additional duty on hides & ſkins.
P	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 52, & ſubſ. 1747.
Q	0	6	0	—	0	6	0	—									Duty on hides and ſkins, & additional duty on hides & ſkins.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Leaves of gold, the hundred leaves, containing five ſcore	0	5	0				A
But may not be imported by any merchant ſtranger to be ſold, upon pain of forfeiture, as per Index.							
Lemons — *Vide* Oranges.							
pickled, the pipe	4	0	0				B
Lemon water — the ton	10	13	4				C
And beſides, if of France							D
the gallon	0	0	11				E
And beſides, if of France							F
Lemon juice. *Vide* Juice of Lemons.							
Lewers for hawks, (*vulgo* Lures) the piece	0	1	4				G
Lime juice. *Vide* Juice of Limes.							
Lime. *See the laſt article under this letter* L.							
Linen cloth, or — **Lines** of Hamburgh for ſhips, the piece	0	0	6				H
It is here proper to obſerve, That by the 6 Q. Ann. cap. 22. § 10. and 7 Q. Ann. cap. 7. § 24. European linens *only are exempted from the Two-thirds Subſidy.*							
Alexandria, or Turkey linen, the ell				0	1	6	I
Borelaps *(not exceeding 28½ inches in breadth, nor 12 d. an Engliſh ell in value, as by 7 and 8 Will. III. cap. 10. and 1 Q. Ann. cap. 8.* — the ell				0	0	10	K
N. B. If above that breadth or value, to pay as Hollands Linen.							
Britiſh, the hundred ells, containing five ſcore	6	13	4				L
* **Callicoes** — fine, or coarſe, the piece	0	10	0				M
The length of which piece is, by the 4 and 5 Will. and Mar. cap. 5. § 11. ſettled and declared to be as follows; viz.							
" No piece of Callicoe *of the breadth of one yard and a quarter, or " under, ſhall exceed in length ten yards; and above that breadth, " ſhall exceed ſix yards: and if any piece of* Callicoe *ſhall exceed " thoſe lengths, the ſame ſhall be rated according to the reſpective " length of ten yards and ſix yards for each piece, and pay for the " ſame in that proportion for a greater or leſſer quantity, accord- " ing to this rate per piece."*							
And beſides, for thoſe ſpecies called — Muſlins, *for Branch,* N° 17. — White callicoes, *for Branch,* N° 19. — *For every 20 s. of their groſs price at the candle* —							N
And though printed, ſtained, painted, or dyed in this kingdom, this drawback is allowed							O
But if printed, dyed, painted, or ſtained in Perſia, China, or Eaſt-India, the like piece							P

* *N. B.* Callicoes *have been adjudged in the Court of Exchequer in* England, *to fall under the denomination of* Linen, *with reſpect to duty.*

	DUTIES TO BE Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	0	0	11	11	0	1	0	6	0	0	10	2 1/2	0	0	8	14	Old subsidy, new subsidy, 1/3 subs. 2/3 subs. & subsidy 1747.
B	0	15	4	16	0	16	4	16	0	13	6	——	0	11	7	4	
C	2	1	0	16	2	3	8	16	1	16	0	——	1	10	11	4	
D	5	3	4	——	5	3	4	——	2	10	0	——	2	10	0	——	Impost 1692 N° 36, & French duty 2d 25 per cent.
E	0	0	2	2 7/20	0	0	2	5 1/10	0	0	1	17 1/8	0	0	1	11 9/10	Old subsidy, new subs. 1/3 subs. 2/3 subs. & subsidy 1747.
F	0	0	5	6 9/16	0	0	5	6 9/16	0	0	2	11 9/16	0	0	2	11 9/16	Impost 1692 N° 36, & French duty 2d 25 per cent.
G	0	0	3	1 3/5	0	0	3	5 3/5	0	0	2	14	0	0	2	6 3/5	Old subsidy, new subsidy, 1/3 subsidy, 2/3 subsidy, & subs. 1747.
H	0	0	1	3 1/10	0	0	1	4 3/5	0	0	1	0 1/4	0	0	0	17 3/5	
I	0	0	5	7 521/800	0	0	5	12 321/800	0	0	4	19 81/800	0	0	4	10 441/800	Old s. add[l] duty, new s. 1/3 s. 2/3 s. imp. 1690 N° 28, s. 1747, & subsidy 1759.
K	0	0	2	15 49/60	0	0	2	18 19/60	0	0	2	11 1/15	0	0	2	6 19/60	Old s. add[l] duty, new s. 1/3 subs. impost 1692 N° 77, s. 1747, & subsidy 1759.
L	4	15	6	10 2/3	4	17	2	10 2/3	2	19	0	10 2/3	2	15	10	10 2/3	Old s. add[l] duty, new s. 1/3 subs. imp. 1692 N° 36, French duty 2d 25 per cent. s. 1747, & s. 1759.
M	0	4	6	3 3/10	0	4	7	13 3/10	0	4	3	6 3/10	0 *	4	3	6 3/10	Old s. add[l] duty, new s. 1/3 s. 2/3 s. impost 1690 N° 26, s. 1747, & subs. 1759.
N	0	2	10	4	0	2	10	4	0 †	2	10	4	0	1	10	16	Duty of 15 per cent. on muslins; or, Duty on drugs, white callicoes, and other manufactures of cotton, according as the goods respectively appear to be. *See page 62.*
									0 ‡	2	5	8					
O	——	——	——	——	——	——	——	——	0	2	10	4	0	1	10	16	
P	0	0	2	17	0	0	4	7	——	——	——	——	——	——	——	——	One half old subsidy.

* *As allowed by* 4 *Geo. III. cap.* 15. § 13, *and* 14. † *To Africa.* ‡ *To all other legal places.*

Inwards.

		Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Linen cloth, or Callicoes	*And besides, for every* 20 *s. of the true and real value of such printed, dyed, painted, or stained* Callicoes, *according to the gross price at which the same shall be sold at the publick and legal sales thereof* — *If at the sales of the United Company of merchants of England trading to the East-Indies* —							A
	If at any other public legal sales in this kingdom —							B
	But such printed, dyed, painted, or stained Callicoes *cannot, by the* 11 *and* 12 *Will. III. cap.* 10. *be imported into any port but* London, *when they are to pay the Half Subsidy, and to be warehoused.*							
	For the regulations on the removal of any foreign Callicoe, Muslin, *or* Nanquin cloth, *exceeding in quantity one entire piece, either by land or water, from any Out-port into the port of* London, *or to any place within the distance of* 20 *miles from the Royal Exchange, see the Index.*							
	Cambrick: the half piece, containing $6\frac{1}{2}$ ells	1	0	0	—	—	—	C
	Cambrick: the piece, containing 13 ells	2	0	0	—	—	—	D
	from Ireland, prohibited until the importation of Cambricks *and* French Lawns *be prohibited by law into that kingdom.*							
	By 7 *Geo. III. cap.* 43. No Cambrick *or* French Lawn *can be imported into any part of Great-Britain, except into the port of* London, *and then only in British ships, navigated according to law, under licence granted by the Commissioners of the Customs in* England, *or any three of them, for the landing thereof, within* 30 *days from the date of the licence; which licence is to be granted without any charge to the person demanding the same, on his giving notice to the said Commissioners of the species, and quantity, and marks of the packages of such* Cambricks *and* French lawns, *and the name of the ship in which the same are intended to be imported; and such packages are, by the* 32 *Geo. II cap.* 32. *expressly directed to be* bales, cases, *or* boxes, *covered with sackcloth or canvas, each of which bales, cases, or boxes shall contain* one hundred whole pieces, *or* two hundred demi or half pieces; *and on landing, are to be lodged in the King's warehouses, and not delivered out but under the like security and restrictions as East-India goods prohibited to be consumed in Great-Britain, are liable to.*							
	Canvas, vocat. Dutch barras, and Hessens canvas, the hundred ells, containing six score	3	10	0	—	—	—	E
	Canvas, vocat. French canvas, and Line broad, for tabling, being $1\frac{1}{8}$ ell, and upwards, the hundred ells, containing six score	15	0	0	—	—	—	F
	Canvas, vocat. French or Normandy canvas, and Line narrow, brown, or white, the hundred ells, containing six score	6	0	0	—	—	—	G
	Canvas, vocat. Hessens canvas. *Vide* Dutch barras.							

	DUTIES TO BE														
	Paid on Importation.								Repaid on due Exportation.						
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
A	0	0	9	10 9/20	0	0	9	10 9/20								
B	0	1	0		0	1	0									
C	0	0	5	14	0	0	5	14								
D	0	0	11	8	0	0	11	8								
E	1	3	8	11 2/40 9/40	1	4	7	1 2/40 9/40	1	2	0	12 2/40 9/40	1	0	4	13 2/40 9/40
F	12	4	11	14	12	8	8	14	8	2	10	4	7	15	8	14
G	4	5	11	17 3/5	4	7	5	17 3/5	2	13	1	13 3/5	2	10	3	9 3/5

The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.

A, B: Additional ſubſidy on wrought Silks, Bengals, and ſtuffs mixed with ſilk or herba, of the manufacture of Perſia, China, or Eaſt-India; and on all callicoes printed, dyed, painted, or ſtained there, ſold in Great-Britain after the firſt day of June, 1766.

For ſuch goods as are intituled to draw back any part of the duty under this branch on exportation to Africa, *ſee page* 94.

C, D: One half old ſubſidy.

E: Old ſubſ. add[l] duty, new ſ. 1/3 ſ. imp. 1690 N° 28, duty on canvas 1767, ſ. 1747, & ſ. 1759.

F: Old ſ. add[l] duty, new ſ. 1/3 ſ. imp. 1692 N° 36, French duty 2d 25 per cent. add[l] duty on drilling and broad linen 1767, ſubſ. 1747, & ſubſ. 1759.

G: Old ſubſ. add[l] duty, new ſ. 1/3 ſ. imp. 1692 N° 36, French duty 2d 25 per cent. ſubſ. 1747, & ſubſidy 1759.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Linen cloth, or Canvas, vocat. Packing canvas, Guttings, and Spruce canvas, the hundred ells, containing ſix ſcore	2	10	0				A
Poldavies, the bolt, containing 28 ells	1	0	0				B
* *Note*, Poldavies, *or* Powle Davies, *is, by* 1 *Jac. I. cap.* 24. *deemed to be a* Sail-cloth, *whereof ſails for the navy and other ſhipping were made.*							
Spruce, Elbing, or Queenſborough canvas, the bolt, containing 28 ells	0	15	0				C
Striped canvas with copper, the piece, containing 15 yards	4	0	0				D
Striped or Tufted canvas with thread, the piece, containing 15 yards	2	0	0				E
Striped, Tufted, or Quilted canvas with ſilk, the piece, containing 15 yards	4	0	0				F
Vandoloſe or Vitery canvas, the hundred ells, containing ſix ſcore	5	0	0				G
Working canvas — for cuſhions, narrow, the hundred ells, containing ſix ſcore	3	0	0				H
Working canvas — broad, the hundred ells, containing ſix ſcore	5	0	0				I
Working canvas — of the broadeſt ſort, the hund. ells, containing ſix ſcore	6	0	0				K
Cowsfield cloth or plats, the ell	0	1	8				L
Damask Tabling of Holland making, the yard	1	0	0				M
And beſides, if above $1\frac{1}{8}$ *ell Engliſh in breadth, and under* 2 *ells, the yard*							N
And beſides, if of the breadth of 2 *ells, or upwards, and under* 3 *ells, the yard*							O
And beſides, if of the breadth of 3 *ells, or upwards, the yard*							P
Tabling of Sileſia making, the yard	0	4	0				Q
Tabling of all other places, *except Ireland and Ruſſia. Vide after* Diaper.							
Towelling and Napkining — of Sileſia making, the yard	0	1	4				R
Towelling and Napkining — of Holland making, the yard	0	7	0				S
Towelling and Napkining — of the manufacture of Ruſſia, not exceeding half an Engliſh ell in breadth				0	0	4	T
Towelling and Napkining — *of all other places, except Ireland and Ruſſia. Vide after* Diaper.							
Diaper Of Ruſſia. *See* Linen of Ruſſia *hereafter following.*							
Napkins of Holland making, the dozen	1	16	0				U
Tabling of Holland making, the yard	0	9	0				X

* *The bags in which Hops are imported, are often made of this cloth.*

	DUTIES TO BE Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	0	15	10	8 3/8	0	16	5	18 3/8	0	14	8	3 3/8	0	13	5	18 3/8	Old subs. add[l] duty, new subs. 1/3 subs. impost 1690 N° 28, duty on canvas 1767, subsidy 1747, & subsidy 1759.
B	0	7	8	3 7/20	0	7	11	3 7/20	—	—	—	—	—	—	—	—	Old s. add[l] duty, new s. 1/3 s. imp. 1690 N° 28, duty on sail-cloth, subs. 1747, & s. 1759.
C	0	4	7	2 41/80	0	4	9	7 41/80	0	4	2	17 1/80	0	3	10	11 41/80	Old s. add[l] duty, new s. 1/3 s. imp. 1690 N° 28, duty on canvas 1767, s. 1747, & s. 1759.
D	1	1	4	13 2/5	1	2	4	13 2/5	0	19	5	17 2/5	0	17	7	1 2/5	Old subs. add[l] duty, new s. 1/3 s. impost 1690 N° 28, s. 1747, & subsidy 1759.
E	0	10	8	6 7/10	0	11	2	6 7/10	0	9	8	18 7/10	0	8	9	10 7/10	
F	1	1	4	13 2/5	1	2	4	13 2/5	0	19	5	17 2/5	0	17	7	1 2/5	
G	4	1	7	18	4	2	10	18	—	—	—	—	—	—	—	—	Old s. add[l] duty, new s. 1/3 s. imp. 1692 N° 36, French duty 2d 25 per cent. duty on sail-cloth, subs. 1747, & subs. 1759.
H	0	16	0	10 1/20	0	16	9	10 1/20	0	14	7	8 1/20	0	13	2	6 1/20	Old s. add[l] duty, new s. 1/3 s. imp. 1690 N° 28, subsidy 1747, & subsidy 1759.
I	1	6	8	16 3/4	1	7	11	16 3/4	1	4	4	6 3/4	1	1	11	16 3/4	
K	1	12	1	0 1/10	1	13	7	0 1/10	1	9	2	16 1/10	1	6	4	12 1/10	
L	0	0	5	6 227/240	0	0	5	11 227/240	0	0	4	17 107/240	0	0	4	7 227/240	
M	0	4	7	14 3/5	0	4	10	14 3/5	0	4	2	0 3/5	0	3	8	6 3/5	Old subs. add[l] duty, new s. 1/3 s. subs. 1747, & s. 1759.
N	0	0	8	8 3/4	0	0	8	8 3/4	0	0	8	8 3/4	0	0	8	8 3/4	Impost 1690 N° 28.
O	0	1	4	17 1/2	0	1	4	17 1/2	0	1	4	17 1/2	0	1	4	17 1/2	Impost 1690 N° 27.
P	0	4	2	12 1/2	0	4	2	12 1/2	0	4	2	12 1/2	0	4	2	12 1/2	
Q	0	1	0	16 67/100	0	1	1	8 67/100	0	0	11	13 87/100	0	0	10	11 7/100	Old subs. add[l] duty, new s. 1/3 s. impost 1690 N° 28, subsidy 1747, & subs. 1759.
R	0	0	4	5 167/300	0	0	4	9 167/300	0	0	3	17 287/300	0	0	3	10 107/300	
S	0	1	7	10 11/100	0	1	8	11 11/100	0	1	5	10 21/100	0	1	3	10 31/100	Old subs. add[l] duty, new s. 1/3 s. subs. 1747, & s. 1759.
T	0	0	1	1 467/1200	0	0	1	2 467/1200	0	0	0	19 587/1200	0	0	0	17 707/1200	Old subs. add[l] duty, new s. 1/3 s. impost 1690 N° 28, subsidy 1747, & subsidy 1759.
U	0	8	4	6 7/25	0	8	9	14 7/25	0	7	6	1 2/25	0	6	7	15 22/25	Old subs. add[l] duty, new s. 1/3 s. subs. 1747, & s. 1759.
X	0	2	1	1 57/100	0	2	2	8 57/100	0	1	10	10 27/100	0	1	7	18 97/100	

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Linen cloth, or Diaper:							
And beſides, if above 1 1/8 ell Engliſh in breadth, and under 2 ells, the yard							A
And beſides, if of the breadth of 2 ells or upwards, and under 3 ells, the yard							B
And beſides, if of the breadth of 3 ells or upwards, the yard							C
Tabling of Sileſia making, the yard	0	3	4				D
Towelling and Napkining – of Holland making, the yard	0	3	0				E
Towelling and Napkining – of Sileſia making, the yard	0	1	4				F
Towelling and Napkining – of the manufacture of Ruſſia, not exceeding half an ell Engliſh in breadth, the yard				0	0	4	G
By the Additional Book of Rates of 11 Geo. I. cap. 7. it is declared, That Diaper, or Damaſk tabling or napkining, and towelling of any place (except Ireland and Ruſſia) not otherwiſe rated, to be rated at the ſeveral rates of Damaſk or Diaper, of Sileſia making in the Book of Rates.							
From Ireland, being free by proper certificate and oath; and from Ruſſia, ſee the Rates under Linen of Ruſſia *hereafter following.*							
By the practice at the waterſide, ell wide and upwards is accounted Tabling, and under that width Napkining, and fall under thoſe Rates accordingly; except of Ruſſia, which when it exceeds 22 1/2 inches, or half an Engliſh ell in breadth, then it falls under the Rate impoſed by 6 Geo. III. cap. 13. of 4l. for every hundred ells, as hereafter following.							
Dowlas. *Vide* Lockrams.							
Drilling and Packduck, the hundred ells, containing ſix ſcore	2	0	0				H
Elbing or Danſk cloth, double ploy, the ell	0	1	8				I
Flanders Holland cloth – Flemiſh cloth, Gentiſh cloth, Iſingham cloth, Overiſſel cloth, Rouſe cloth, Brabant cloth, Embden cloth, Freeze cloth, Bag Holland, Brown Holland — the ell	0	5	0				K
And more, if ſtriped, chequered, printed, painted, or dyed							L
And beſides, if above 1 1/8 ell Engliſh in breadth, and under 2 ells, the ell							M
And beſides, if of the breadth of 2 ells or upwards, and under 3 ells, the ell							N
And beſides, if of the breadth of 3 ells or upwards, the ell							O

	Duties to be												The several branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	0	3	15 15/16	0	0	3	15 15/16	0	0	3	15 15/16	0	0	3	15 15/16	Impoſt 1690 N° 28.
B	0	0	7	11 7/8	0	0	7	11 7/8	0	0	7	11 7/8	0	0	7	11 7/8	Impoſt 1690 N° 27.
C	0	1	10	15 5/8	0	1	10	15 5/8	0	1	10	15 5/8	0	1	10	15 5/8	
D	0	0	10	13 107/120	0	0	11	3 107/120	0	0	9	14 107/120	0	0	8	15 107/120	Old ſubſ. add[l] duty, new ſ. 1/3 ſ. impoſt 1690 N° 28, ſubſidy 1747, & ſubſ. 1759.
E	0	0	8	7 19/100	0	0	8	16 19/100	0	0	7	10 9/100	0	0	6	12 99/100	Old ſubſ. add[l] duty, new ſ. 1/3 ſ. ſubſ. 1747, & ſ. 1759.
F	0	0	4	5 167/300	0	0	4	9 167/300	0	0	3	17 287/300	0	0	3	10 107/300	Old ſubſ. add[l] duty, new ſ. 1/3 ſ. impoſt 1690 N° 28, ſubſidy 1747, & ſubſ. 1759.
G	0	0	1	1 467/1200	0	0	1	2 467/1200	0	0	0	19 587/1200	0	0	0	17 707/1200	
H	2	0	8	6 7/10	2	1	2	6 7/10	1	19	8	18 7/10	1	18	9	10 7/10	Old ſubſ. add[l] duty, new ſ. 1/3 ſ. imp. 1690 N° 28, add[l] duty on drilling and broad linen 1767, ſ. 1747, & ſ. 1759.
I	0	0	5	6 227/240	0	0	5	11 227/240	0	0	4	17 107/240	0	0	4	7 227/240	Old ſubſ. add[l] duty, new ſ. 1/3 ſ. impoſt 1690 N° 28, ſubſidy 1747, & ſubſ. 1759.
K	0	1	1	18 13/20	0	1	2	13 13/20	0	1	0	10 3/20	0	0	11	1 13/20	Old ſubſ. add[l] duty, new ſ. 1/3 ſ. ſubſidy 1747, & ſubſ. 1759. *N. B.* Holland ſhirts, *which are uſually entered at* 2 1/2 *ells from Holland, are practically charged with theſe duties.*
L	0	1	6	——	0	1	6	——	0	1	6	——	0	1	6	——	Duty on ſope and paper, & on linens chequered, ſtriped, painted, &c. & add[l] duty on ſope, &c.
M	0	0	2	2 3/16	0	0	2	2 3/16	0	0	2	2 3/16	0	0	2	2 3/16	Impoſt 1690 N° 28.
N	0	0	4	4 3/8	0	0	4	4 3/8	0	0	4	4 3/8	0	0	4	4 3/8	Impoſt 1690 N° 27.
O	0	1	0	13 1/8	0	1	0	13 1/8	0	1	0	13 1/8	0	1	0	13 1/8	

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Linen cloth, or							
Hamburgh: and Sileſia cloth, broad, the hundred ells, containing 120, white or brown	10	0	0				A
Hamburgh: Cloth, narrow, the hundred ells, containing ſix ſcore	8	0	0				B
Hinderlands: Middlegood, Headlake, and Muſcovia linen, narrow, *(viz. under 22½ inches)* the hundred ells, containing ſix ſcore, if brown	2	13	4				C
Hinderlands: *If Whited, from Pruſſia, Polonia, or any part of the Eaſt Country (except Ruſſia) under the breadth of ⅞ of a yard, are to pay as narrow Eaſt Country Linen. 4 and 5 Will. and Mar. cap. 5. § 12. which is rated at 4 l. the hundred ells, as hereafter following.*							
Iriſh cloth, the hundred ells, containing ſix ſcore	2	0	0				D
And more, if above one yard Engliſh in width							E
But by 7 and 8 Will. III. cap. 39. and 16 Geo. II. cap. 26. All Linens *of the manufacture of Ireland may be imported by Britiſh or Iriſh directly into* England, *now (by the act of Union, and a benign conſtruction given, in favour of Scotland, to the act of 16 Geo. II. cap. 26.)* Great-Britain, free of all duties, *under the certificates and oaths therein directed,* except ſuch Linens as are chequered, ſtriped, printed, painted, ſtained, or dyed, which will be liable to the two fifteenths per cent. impoſed by the acts of 10 Q. Ann. cap. 19. § 66. and 12 Q. Ann. ſtat. 2. cap. 9. § 5. *and except ſuch* Canvas or Sail-cloth of the manufacture of Ireland, *on which the ſeveral bounties of 4 d. and 2 d. a yard reſpectively (granted by an act of 19 Geo. II.) have been allowed on exportation from thence; and alſo except* Cambricks and Lawns, *which are prohibited by the 7 Geo. III. cap. 43. § 5. till* French Cambricks and Lawns *are prohibited to be imported into Ireland.*							
Lawns: the half piece, containing 6½ ells	*3	0	0				F
Lawns: the piece, containing 13 ells	*6	0	0				G
Lawns: vocat. Callico lawns, the piece	1	6	8				H
Lawns: *And beſides, for every 20 s. of their groſs price at the candle*							I
Lawns: vocat. French lawns, the piece	1	10	0				K
Lawns: *from Ireland; prohibited, until the importation of* Cambricks *and* French lawns *be prohibited by law into that kingdom.*							
Lawns: *For the regulations of importation on* French lawns, *ſee* Cambricks *preceding.*							
Lawns: * *In the cauſe of* Tottingham *and* Porter, *tried in the Court of Exchequer at Weſtminſter, anno 1744, two Books of Rates were produced, one printed in the year 1660, and the other in the year 1718, wherein* Lawns *ſtood rated and valued at one pound the half piece, which is the ſame value as half a piece of* Cambrick;							

	Duties to be												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in America excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	4	3	5	13 ½	4	5	11	13 ½	3	18	8	13 ½	3	13	11	13 ½	Old ſubſ. add[l] duty, new ſubſ. ⅓ ſubſ. impoſt 1690 N° 28, add[l] duty on drilling & broad linen 1767, ſ. 1747, & ſ. 1759.
B	2	2	9	6 ⅘	2	4	9	6 ⅘	1	18	11	14 ⅘	1	15	2	2 ⅘	Old ſubſ. add[l] duty, new ſ. ⅓ ſ. impoſt 1690 N° 28, ſubſidy 1747, & ſubſidy 1759.
C	0	14	3	2 4/15	0	14	11	2 4/15	0	12	11	18 4/15	0	11	8	14 4/15	
D	0	10	8	6 7/10	0	11	2	6 7/10	0	9	8	18 7/10	0	8	9	10 7/10	
E	0	0	3	——	0	0	3	——	0	0	3	——	0	0	3	——	Additional duty on drilling & broad linen 1767.
F	0	13	11	3 ⅘	0	14	8	3 ⅘	0	12	6	1 ⅘	0	11	0	19 ⅘	Old ſubſ. add[l] duty, new ſ. ⅓ ſ. ſubſ. 1747, & ſ. 1759. *But ſee the N. B. after Sileſia Lawns, which alters theſe rates and duties.*
G	1	7	10	7 ⅗	1	9	4	7 ⅗	1	5	0	3 ⅗	1	2	1	19 ⅗	
H	0	12	0	8 ⅘	0	12	4	8 ⅘	0	11	4	16 ⅘	0	10	9	4 ⅘	Old ſ. add[l] duty, new ſ. ⅓ ſ. ⅔ ſ. impoſt 1690 N° 26, ſubſidy 1747, & ſubſidy 1759.
I	0	2	10	4	0	2	10	4	0	2	10	4	0	2	10	4	Duty of 15 per cent. on muſlins.
K	0	0	8	11	0	0	8	11	——	——	——	——	——	——	——	——	One half old ſubſidy.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	Rates. By 11 Geo. I. cap. 7. l.	s.	d.	
Linen cloth, or							
Lawns { *it was therefore contended on the part of the defendant, that the charge made upon him for the duty of his half pieces of* Lawn, *under a rate of three pounds for every ſuch half piece, was not waranted by law. But upon* Mr. Oſborne Barwell's *producing the Original Book of Rates from the Houſe of Commons, which was ſubſcribed with the hand of* Sir Harbottle Grimſtone, *Baronet; and upon a duplicate thereof, which is kept at the parliament office for the uſe of the Houſe of Lords, being alſo produced by* Mr. John Merreſt, *it appeared, that the Rate of three pounds for the half piece was right. The Books therefore wherein they ſtand rated as of the value of one pound, are erroneous.*							
vocat. Sileſia lawns, the piece, between 4 and 8 yards	0	10	0				A
By the 7 Geo. III. cap. 58. *it is enacted and declared, "That from "and after the firſt day of Auguſt,* 1767, all foreign Lawns *im- "ported into Great-Britain, are to be rated and entered as* Sile- "ſia Lawns, *and pay duty accordingly." And,* *By the ſaid act is impoſed a duty upon every yard of foreign Lawn bleached in Holland, commonly called* Holland Whited Lawn, *imported of*							B
Lockrams, vocat. { Dowlas, broad, the piece, containing 106 ells — Treger, greſt, and narrow, or common dowlas, the piece, containing 106 ells }	5	0	0				
French							C
Not French							D
Minſters, the roll, containing 1500 ells, at five ſcore to the hundred	56	13	4				E
Napkins, *French making.* *Vide in* N.							
Neckcloths of Sileſia, or any other country (except India) the dozen				0	9	0	
of Sileſia, or any other country, other than the Spaniſh Netherlands, or the United Provinces, the dozen							F
of the manufacture of the Spaniſh Netherlands, or United Provinces, the dozen							G
Oil cloth, the ell				0	1	0	
of the manufacture of the Spaniſh Netherlands, or of the United Provinces, the ell							H
of any other country (except India and France) the ell							I
And more, if printed, painted, ſtained, or dyed							K
Ozenbrigs, the roll, containing 1500 ells, at five ſcore to the hundred	60	0	0				L
Packduck. *Vide* Drilling.							

	DUTIES TO BE Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	0	2	8	1 27/40	0	2	9	11 27/40	0	2	5	4 27/40	0	2	2	7 27/40	Old subs. additional duty, new subs. 1/3 subsidy, impost 1690 N° 28, subsidy 1747, & subsidy 1759.
B	0	0	1	—	0	0	1	—	0	0	1	—	0	0	1	—	Additional duty on packing, spruce, and Hessin canvas, & on Holland whited lawn imported, 1767.
C	3	11	7	18	3	12	10	18	2	4	3	8	2	1	10	18	Old subs. add[l] duty, new s. 1/3 s. impost 1692 N° 36, French duty 2d 25 per cent. subsidy 1747, & subs. 1759.
D	1	6	8	16 3/4	1	7	11	16 3/4	1	4	4	6 3/4	1	1	11	16 3/4	Old subs. add[l] duty, new s. 1/3 s. impost 1690 N° 28, subsidy 1747, & subs. 1759.
E	15	3	0	3 1/6	15	17	2	3 1/6	13	16	1	3 1/6	12	9	2	3 1/6	
F	0	2	4	17 203/400	0	2	6	4 203/400	0	2	2	6 83/400	0	1	11	14 363/400	
G	0	2	6	2 41/50	0	2	7	9 41/50	0	2	3	11 13/25	0	2	1	0 11/50	Old subs. add[l] duty, new s. 1/3 s. impost 1692 N° 77, subsidy 1747, & subs. 1759.
H	0	0	3	6 49/50	0	0	3	9 49/50	0	0	3	1 7/25	0	0	2	15 29/50	
I	0	0	3	4 67/400	0	0	3	7 67/400	0	0	2	18 187/400	0	0	2	12 307/400	Old subs. add[l] duty, new s. 1/3 s. impost 1690 N° 28, subsidy 1747, & subs. 1759.
K	0	0	3	12	0	0	3	12	0	0	3	12	0	0	3	12	Duty on sope and paper, & on linens chequered, striped, painted, &c. add[l] duty on sope, &c.
L	16	0	10	1	16	15	10	1	14	12	4	1	13	3	10	1	Old s. additional duty, new s. 1/3 s. impost 1690 N° 28, subsidy 1747, & subs. 1759.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Linen cloth, or							
Polonia, Ulſters, Hanovers, Lubeck, narrow Sileſia, narrow Weſtphalia, narrow Hartford, Plain Napkining, and all other narrow cloth of High Dutchland and the Eaſt Country, white or brown, and not otherwiſe rated, the hundred ells, containing ſix ſcore —	4	0	0	—	—	—	A
Note, All Linen of Germany or High Dutchland, and Sileſia, not above three quarters and a half broad, ſhall be accounted narrow Linen; and all above that breadth ſhall be accounted broad, and pay accordingly.							
Note, *All* Linen *of Pruſſia, Polonia, or any part of the Eaſt country (except Ruſſia) above the breadth of $\frac{7}{8}$ of a yard, is to pay as broad German Linen.* 4 and 5 Will. and Mar. cap. 5. § 12.							
By the act of 6 *Geo. III. cap.* 13. *the following Ruſſia Linen was rated at four pounds the hundred and twenty Engliſh ells, which before paid duty* ad valorem.							
Linen cloth and Diaper of Ruſſia, not otherwiſe rated, exceeding $22\frac{1}{2}$ inches, and not exceeding $31\frac{1}{2}$ inches in breadth, for every 120 Engliſh ells —	4	0	0	—	—	—	B
By the act of 5 *Geo. III. cap.* 43. § 8, *and* 9. *the following ſorts were alſo rated, which before paid duty* ad valorem.							
Linen cloth and Diaper of Ruſſia, not otherwiſe rated, exceeding $31\frac{1}{2}$ inches in breadth, and not exceeding 45 inches in breadth, for every 120 Engliſh ells —	6	0	0				
Linen cloth and Diaper of Ruſſia, not otherwiſe rated, exceeding 45 inches in breadth, for every 120 Engliſh ells —	10	0	0				
And in that proportion for any greater or leſſer quantity of any of the ſaid goods on which ſaid laſt two rates, the duties will ſtand as follow;							
Exceeding $31\frac{1}{2}$ inches, and not exceeding 45 inches in breadth, but under 36, or 1 yard Engliſh, the 120 Engliſh ells —	—	—	—	—	—	—	C
Exceeding $31\frac{1}{2}$ inches, and not exceeding 45 inches in breadth, but above 36, or 1 yard Engliſh, the 120 Engliſh ells —	—	—	—	—	—	—	D
Exceeding 45 inches in breadth, the 120 Engliſh ells —	—	—	—	—	—	—	E
Sack-cloth. *Vide in* S.							
Sail-cloth, commonly called Sail-duck, or Holland-duck, from all places (except from India) the hundred, containing 120 ells —	—	—	—	5	0	0	
of Holland, if of or under 1 yard Engliſh in width —	—	—	—	—	—	—	F
of Holland, if above 1 yard Engliſh in width, and yet under $1\frac{1}{8}$ ell Engliſh in breadth —	—	—	—	—	—	—	G
of France. *See* Vandoloſe *or* Vitry canvas.							
of all other places (except India) the hundred, containing 120 ells —	—	—	—	—	—	—	H

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	1	1	4	13 $\frac{2}{5}$	1	2	4	13 $\frac{2}{5}$	0	19	5	17 $\frac{2}{5}$	0	17	7	1 $\frac{2}{5}$	Old ſubſidy, additional duty, new ſubſidy, $\frac{1}{3}$ ſubſidy, impoſt 1690 N° 28, ſubſidy 1747, & ſubſidy 1759.
B	1	1	4	13 $\frac{2}{5}$	1	2	4	13 $\frac{2}{5}$	0	19	5	17 $\frac{2}{5}$	0	17	7	1 $\frac{2}{5}$	
C	1	12	1	0 $\frac{1}{10}$	1	13	7	0 $\frac{1}{10}$	1	9	2	16 $\frac{1}{10}$	1	6	4	12 $\frac{1}{10}$	
D	3	2	1	0 $\frac{1}{10}$	3	3	7	0 $\frac{1}{10}$	2	19	2	16 $\frac{1}{10}$	2	16	4	12 $\frac{1}{10}$	Old ſ. additional duty, new ſ. $\frac{1}{3}$ ſ. imp. 1690 N° 28, ſ. 1747, ſubſ. 1759, & additional duty on drilling and broad linen 1767.
E	4	3	5	13 $\frac{1}{2}$	4	5	11	13 $\frac{1}{2}$	3	18	8	13 $\frac{1}{2}$	3	13	11	13 $\frac{1}{2}$	
F	1	17	10	18	1	19	1	18	—	—	—	—	—	—	—	—	Old ſ. add^{l} duty, new ſ. $\frac{1}{3}$ ſ. imp. 1692 N° 77, duty on ſail-cloth, ſ. 1747, & ſubſ. 1759.
G	3	7	10	18	3	9	1	18	—	—	—	—	—	—	—	—	Old ſ. additional duty, new ſ. $\frac{1}{3}$ ſ. impoſt 1692 N° 77, duty on ſail-cloth, ſ. 1747, ſ. 1759, & additional duty on drilling and broad linen 1767.
H	1	6	8	16 $\frac{3}{4}$	1	7	11	16 $\frac{3}{4}$	—	—	—	—	—	—	—	—	Old ſ. additional duty, new ſ. $\frac{1}{3}$ ſ. imp. 1690 N° 28, duty on ſail-cloth, ſubſ. 1747, & ſubſidy 1759.

Inwards.

LINEN CLOTH, or

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Foreign-made Sails: * *Foreign-made ſails imported, not being rated either in the Old or New Book of Rates, nor included in the exception of the 6 of Q. Ann. cap. 22. § 10. with reſpect to the Two-thirds Subſidy, ſall to pay duty* ad valorem. *Therefore, for every 20 s. of their true and real value upon oath*							A
And beſides, if imported by way of merchandize — for every ell							B
And beſides, if uſed in, or being on board any ſhip or veſſel belonging to any of his Majeſty's ſubjects, except ſuch as come from the Eaſt-Indies — for every ell							C
Sail-cloth, or Canvas — *of the manufacture of Ireland, on which the ſeveral bounties of 4 d. and 2 d. a yard reſpectively have been there granted — of the value of 14 d. a yard and upwards, for each yard*							D
Sail-cloth, or Canvas — *of the manufacture of Ireland, on which the ſeveral bounties of 4 d. and 2 d. a yard reſpectively have been there granted — of the value of 10 d. a yard, and under 14 d. a yard, for each yard*							E
* *By the opinion of the King's Attorney General, taken in the year 1746, upon the act of the 19 Geo. II. cap. 27. which impoſes the Sail-cloth duty upon foreign-made Sails uſed in, or being on board any veſſel belonging to his Majeſty's ſubjects, it appears, upon conſidering the recital of the ſaid act, and the general intent thereof, "That neither Sails made "in the Britiſh plantations, of Britiſh ſail-cloth, or of foreign ſail-cloth, "which had before paid duty in Great-Britain, and legally exported "thither from thence, are to be eſteemed foreign-made Sails, ſo as to be "liable to the duty impoſed by ſaid law."*							
Since the trial of a cauſe in the Court of Exchequer at Weſtminſter, Trinity term, 1745, on the ſeizure of two pieces of Ruſſia Linen, which had been entered in the port of London as broad Ruſſia, according to the practice of many years, but which the officers inſiſted ought to have been entered as Ruſſia Duck, and the duties paid for it as Sail-cloth, and on which account, they were on ſaid trial condemned, it has been the practice at the waterſide there, to ſtop all Linen not entered as Sail-cloth, which ſhall be found to weigh above 17 6/10 ounces the ſquare yard; and this in conſequence of a minute made by the Board of Cuſtoms there, after the ſaid trial.							
*Sheets old, the piece				0	1	6	F
Soultwich, the hundred ells, containing ſix ſcore	4	0	0				G
Spaniſh or Portugal linen, the ell				0	1	4	H
Straſburgh or Hamburgh linen, the ell	0	3	0				I
Trillets, the ell				0	1	8	
of the manufacture of the Spaniſh Netherlands, or of the United Provinces, the ell							K
of any other country, the ell							L
Turkey linen. *Vide* Alexandria linen.							

	DUTIES TO BE												The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	Paid on Importation.								Repaid on due Exportation.				
	By British.				By Strangers.				To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	6	2	11 $\frac{3}{5}$	0	6	5	11 $\frac{3}{5}$									Old subsidy, additional duty, new subs. $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, impost 1692 N° 77, subsidy 1747, & subsidy 1759.
B	0	0	1	—	0	0	1	—									Duty on sail-cloth.
C	0	0	1	—	0	0	1	—									
D	0	0	4	—	0	0	4	—									
E	0	0	2	—	0	0	2	—									
*F	0	0	5	0 $\frac{47}{100}$	0	0	5	4 $\frac{97}{100}$	0	0	4	11 $\frac{23}{25}$	0	0	4	3 $\frac{37}{100}$	* Old s. add^{l} duty, new s. $\frac{1}{3}$ s. imp. 1692 N° 77, subs. 1747, & s. 1759.
G	1	1	4	13 $\frac{2}{5}$	1	2	4	13 $\frac{2}{5}$	0	19	5	17 $\frac{2}{5}$	0	17	7	1 $\frac{2}{5}$	Old subs. add^{l} duty, new s. $\frac{1}{3}$ s. impost 1690 N° 28, subsidy 1747, & subs. 1759.
H	0	0	4	5 $\frac{167}{300}$	0	0	4	9 $\frac{167}{300}$	0	0	3	17 $\frac{287}{300}$	0	0	3	10 $\frac{107}{300}$	
I	0	0	9	12 $\frac{201}{400}$	0	0	10	1 $\frac{201}{400}$	0	0	8	15 $\frac{161}{400}$	0	0	7	18 $\frac{121}{400}$	
K	0	0	5	11 $\frac{19}{30}$	0	0	5	16 $\frac{19}{30}$	0	0	5	2 $\frac{2}{15}$	0	0	4	12 $\frac{19}{30}$	Old subs. add^{l} duty, new s. $\frac{1}{3}$ s. impost 1692 N° 77, subsidy 1747, & subs. 1759.
L	0	0	5	6 $\frac{227}{240}$	0	0	5	11 $\frac{227}{240}$	0	0	4	17 $\frac{107}{240}$	0	0	4	7 $\frac{227}{240}$	Old subs. add^{l} duty, new s. $\frac{1}{3}$ s. impost 1690 N° 28, subsidy 1747, & subs. 1759.

* *But if made of Cloth of the manufacture of the Spanish Netherlands, or of the United Provinces, then to pay to the Impost* 1690 N° 27; *or if of other European Cloth, to* N° 28, *instead of the Impost* 1692, *which is only chargeable where* N° 28 *is not.*

LINEN CLOTH, or

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Twill and Ticking of Scotland, the hundred ells, containing six score — *But by Act of Union, 5 Q. Ann. cap. 8. free.*	3	0	0				
All other Linens, *for every 20s. of their value upon oath, if* — *of France*							A
All other Linens, *for every 20s. of their value upon oath, if* — *of any other part of Europe*							B
All other Linens, *for every 20s. of their value upon oath, if* — *not European*							C
All other Linens, *for every 20s. of their value upon oath, if* — *And besides, for all such as is above 1 yard English in width, the ell*							D
And besides the aforesaid duties — *All* Linens *chequered and striped, and all* Linens *printed, painted, stained, or dyed after the manufacture, or in the thread or yarn before the manufacture, in foreign parts, and which may be lawfully used or worn in Great-Britain, are to pay for every 20s. of their real value upon oath* — *Except* — *All* Lawns, *and striped or chequered* Linens, *being all white, and* Neckcloths *striped at the end only; and also* Barras *or* Packing Canvas, *and* Buckrams.							E
All Linen shall pay one full moiety, over and above what is before rated *(except Irish Linen, since made free by certificate, Callicoes printed, painted, dyed, or stained in Persia, China, or East-India, and Cambricks and French Lawns, which are to pay only half the Old Subsidy)* for which ADDITIONAL DUTY the Importer, giving security at the Custom-house, shall have twelve months time for payment of the same, from the time of importation; or, in case such Importer shall pay ready money, he shall have ten per cent. of the said duty abated to him; and if any of the said Linens, for which this said duty is paid or secured at the importation, be exported within twelve months after the importation, then the aforesaid duty shall be wholly * repaid, or the security vacated, as to what shall be so exported.							

* *By 7 Geo. I. cap. 21. § 10. the time for* repayment *was extended to three years after importation.*

Note, *This is the* Additional duty *mentioned in page 18, and is included in the aforesaid total duties to be paid and repaid.*

N. B. It may here be proper to take notice, That it is the practice to charge all Linen made use of as inner wrappers *to packs of yarn, linen, &c with the duties, according to the specie or quality thereof. And,*

To charge the duties upon all Linen returned from Holland, *whither the same may have been sent from* Great-Britain, *in order to be bleached. Also,*

To allow the drawback of the customable duties upon foreign Linens *exported, after they have been* printed in Great-Britain, *in like manner as if they had been exported in the same state and colour they were in at importation.*

	Duties to be Paid on Importation. By British.				By Strangers.				Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	14	3	19 $\frac{3}{5}$	0	14	6	19 $\frac{3}{5}$	0	8	10	5 $\frac{3}{5}$	0	8	4	11 $\frac{3}{5}$	Old s. add^{l} duty, new s. $\frac{1}{3}$ subs. imp. 1692 N° 36, French duty 2d 25 per cent. s. 1747, & s. 1759.
B	0	5	4	3 $\frac{7}{20}$	0	5	7	3 $\frac{7}{20}$	0	4	10	9 $\frac{7}{20}$	0	4	4	15 $\frac{7}{20}$	Old s. add^{l} duty, new s. $\frac{1}{3}$ subs. imp. 1690 N° 28, s. 1747, & subsidy 1759.
C	0	5	11	15 $\frac{7}{20}$	0	6	2	15 $\frac{7}{20}$	0	5	6	1 $\frac{7}{20}$	0	5	0	7 $\frac{7}{20}$	Old s. add^{l} duty, new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1690 N° 28, s. 1747, & subsidy 1759.
D	0	0	3	—	0	0	3	—	0	0	3	—	0	0	3	—	Additional duty on drilling and broad linen 1767.
E	0	6	0	—	0	6	0	—	0	6	0	—	0	6	0	—	Duty on sope and paper, & on linens chequered, striped, painted, &c. add^{l} duty on sope, &c.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.
Linns, blue or red, the dozen	1	10	0			
* Linseed, the bushel	0	5	0			

But by 3 *Geo. I. cap.* 7. § 38. *it is enacted and declared,* " *That from and after* " *the first day of August,* 1717, *it shall and may be lawful to and for any person* " *or persons, to import* Linseed *into this kingdom, without paying to his Ma-* " *jesty, his heirs and successors, any custom, subsidy, or other duties for the* " *same.*"

N. B. Linseed *is not practically understood to be comprehended under the word* Grain, *in the* 8*th section of the Act of Navigation of* 12 *Car. II. cap.* 18. *so as to fall within that prohibition; so that the importation of French Linseed in Dutch bottoms is often admitted.*

By the act of 13 *Geo. I. cap.* 26. *made* for the better regulation of the Linen and Hempen manufactures in that part of Great-Britain called Scotland, *it is enacted and declared,* " *That, from and after the first day of November,* " 1727, *no person or persons, shall import, or cause to be imported, into any* " *port or place in Scotland, any bad, mixed, or damnified* Linseed *or* Hemp- " seed; *but that, from and after the said first day of November, all Linseed* " *and Hempseed that shall be imported into any part of Scotland, of the growth* " *of the* Netherlands, Russia, Livonia, Poland, Germany, *or* other places, " *shall be fresh, good, and clean, without mixture.*"

But there being no penalty upon such importation, the act of 24 *Geo. II. cap.* 31. *was made to remedy that defect, and to explain, amend, and enforce the said act of* 13 *Geo. I. cap.* 26. *and to establish further regulations; and it declares and enacts,*

" *That all and every person and persons who shall import, or cause to be imported,* " *into any port or place in Scotland, any bad, mixed, or damnified* Linseed *or* " Hempseed, *or any Linseed or Hempseed which shall not be thoroughly cleansed,* " *or any Linseed, commonly called or known by the name of* Short Linseed, *he* " *and they shall, for every such offence, forfeit such Linseed or Hempseed, and* " *shall also be subject and liable to a penalty not exceeding three pounds sterling* " *for every hogshead of such seed;*" *and so in proportion for any less quantity*

But if such Linseed or Hempseed be only damaged in the conveyance by sea, the importer or proprietor thereof shall not be liable or subject to the said forfeiture or penalty; in case he shall immediately upon the landing of such seed, produce sufficient proof before some justice of the peace, or other magistrate, that such damage was occasioned as aforesaid, and give sufficient security assoon as may be, unto the Trustees appointed by letters patent from his Majesty, his heirs and successors, under the great seal appointed by the treaty of Union to be kept in Scotland for overseeing, directing, and better improving the Linen and Hempen manufactures in Scotland, that such seed shall not be sown, but shall be made into Oil, or exported, under the penalty of five pounds for every hogshead of such damnified seed; and so in proportion for any less quantity: which acts see in the Index.

Liquorice { *Vide in* Grocery. / Juice. *Vide in* Drugs.

Litharge { of gold and silver. *Vide in* Drugs. / *of all other sorts, for dyers use, as by* 3 *and* 4 *Q. Ann. cap.* 4. *for every* 20*s. of their value upon oath* ——— } B

* *When* Linseed *is imported in bags, and such bags are single, and no more than is necessary to contain the seed, it is the practice to pass them* duty-free.

	DUTIES TO BE												
	Paid on Importation.						Repaid on due Exportation.						The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	5	9	6	0	6	1	16	0	5	0	15	0	4	4	4	{ Old ſubſ. new ſubſidy, $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
B	0	2	10	13	0	3	1	13	0	2	4	19	0	1	11	5	{ Old ſubſ. impoſt 1692 N° 77, & ſubſidy 1747.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Litmus, the hundred weight, containing 112 pounds, *for dyers use, as by 3 and 4 Q. Ann. cap. 4.*	1	0	0				
But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered, and landed, duty-free.							
But on failure thereof, then to pay							A
Lockets or **Chapes** for daggers, the groce, containing 12 dozen	0	13	4				B
But may not be imported to be sold, bartered, or exchanged, upon forfeiture, or the value, as per Index.							
Locks, vocat. Budget or Hanging locks, small, the groce, containing 12 dozen	1	10	0				C
Hanging locks, large, the groce, containing 12 dozen	3	0	0				D
And besides, for every hundred weight, containing 112 lb of Iron							E
But may not be imported by any merchant-stranger to be sold, upon pain of forfeiture, as per Index; which also see, for further circumstances of their prohibition to be uttered or sold.							
Logwood, *by 13 and 14 Car. II. cap. 11. § 27. for dyers use, (provided the importation be according to the rules of the Act of Navigation) was rated to pay to the Old Subsidy, the ton*	l. 5	s. 0	d. 0				
And on exportation, to draw back	4	0	0				
But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered, and landed, duty-free.							
And on failure thereof, then to pay							F
But by 11 Geo. III. cap. 41. any sort of unmanufactured Wood *may be imported directly from any part of* America, *being the growth and product thereof, in British vessels (navigated according to law) by any persons,* duty-free; Masts, Yards, and Bowsprits excepted.							
Lutes Cullen making, with cases, the dozen	8	0	0				G
Venice making, with cases, the dozen	24	0	0				H
Lutestrings, vocat. Catlings, the groce, containing 12 dozen knots	0	2	8				
French							I
Not French							K
Minikins, the groce, containing 12 dozen knots	1	6	8				
French							L
Not French							M
Vide Harpstrings.							
Lyme for dyers, the barrel	0	5	0				N

	DUTIES TO BE Paid on Importation. By British.				By Strangers.				Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	2	10	13	0	3	1	13	0	2	4	19	0	1	11	5	Old subs. impost 1692 N° 54, & subsidy 1747.
B	0	3	2	6	0	3	4	6	0	2	10	10	0	2	6	14	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 13, & subs. 1747.
C	0	5	9	6	0	6	1	16	0	5	0	15	—	—	—	—	Old subs. new subs. 1/3 subsidy, 2/3 subs. & subs. 1747.
D	0	11	6	12	0	12	3	12	0	10	1	10	—	—	—	—	
E	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impost 1690 N° 24.
F	9	15	0	—	11	0	0	—	8	16	0	—	5	0	0	—	Old subsidy, and subsidy 1747.
G	1	10	9	12	1	12	9	12	1	7	0	—	1	3	2	8	Old subsidy, new subs. 2/3 subs. 2/3 subs. & subs. 1747.
H	4	12	4	16	4	18	4	16	4	1	0	—	3	9	7	4	
I	0	2	7	0 7/10	0	2	7	8 7/10	0	1	10	5 1/2	0	1	9	10 3/10	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 21, French duty 2d 25 per cent. & subs. 1747. *See the N.B. after* Bacon, *p.* 147.
K	0	1	11	0 7/10	0	1	11	8 7/10	0	1	10	5 1/2	0	1	9	10 3/10	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 21, & subs. 1747.
L	0	18	0	12	0	18	4	12	0	5	10	17 1/2	0	5	3	5 1/2	Old subs. new s. 1/3 s. 2/3 s. imp. 1692 N° 21, French duty 2d 25 per cent. & subs. 1747. *See the N.B. after* Bacon, *p.* 147.
M	0	6	6	9 1/2	0	6	10	9 1/2	0	5	10	17 1/2	0	5	3	5 1/2	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 21, & s. 1747.
N	0	0	11	11	0	1	0	6	0	0	10	2 1/2	0	0	8	14	Old s. new s. 1/3 s. 2/3 s. & s. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
M.							
Maces. *Vide in* Grocery.							
Madder, *for dyers use, as by* 3 *and* 4 *Q. Ann. cap.* 4. *vocat.* — Crop madder, and all other Bale madder, the hundred weight, containing 112 lb	1	10	0				
But by 8 *Geo. I. cap.* 15. *if regularly imported, entered, and landed,* duty-free.							
But on failure thereof, then to pay							A
Fat madder, the hundred weight, containing 112 lb	0	16	8				
But by 8 *Geo. I. cap.* 15. *if regularly imported, entered, and landed,* duty-free.							
But on failure thereof, then to pay							B
Mull madder, the hundred weight, containing 112 lb	1	0	0				
But by 8 *Geo. I. cap.* 15. *if regularly imported, entered, and landed,* duty-free.							
But on failure thereof, then to pay							C
Madder roots. *Vide in* Drugs.							
Magnus, the hundred weight, containing 112 lb	1	0	0				D
Males. *Vide* Andlets.							
Malt and **Barley.** *Vide* Corn.							
Mantles. *Vide* Blankets.							
Maps — printed, the ream	4	0	0				E
And beſides, if of France							F
in frames, the map and frame				0	5	0	G
But if of France							H
Marble. *Vide* Stones.							
Mares. *Vide* Horſes.							
Masks — of ſattin, the dozen	2	0	0				I
of velvet, the dozen	3	0	0				K
But regard the prohibition upon Wrought Silks, *(except Eaſt-India, and Silk Crapes and Tiffanies from Italy) by* 6 *Geo. III. cap.* 28. *in the Index.*							
Masts for ſhips, Small, the maſt	0	3	4				
of — *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
of — *and directly from any part of* America. *See the note * after* Great Balks.							
from — *any part of* Europe (*except* Ireland *and* France							L
from — Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company* —							M
from — *any part of* Aſia *within the limits of ſuch charters. See the N. B. after* Small Balks.							
of — France, *either directly from thence, or from any other parts*							N
of — *any French colony or plantation*							O

	DUTIES TO BE												
	Paid on Importation.						Repaid on due Exportation.						
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	4	3	19 ½	0	4	8	9 ½	0	3	7	8 ½	0	2	10	17 ½	Old ſubſ. impoſt 1692 N° 55, & ſubſidy 1747.
B	0	2	4	17 ½	0	2	7	7 ½	0	2	0	2 ½	0	1	7	7 ½	
C	0	2	10	13	0	3	1	13	0	2	4	19	0	1	11	5	
D	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old ſubſidy, new ſubſidy, ⅓ ſubſidy, ⅔ ſubſidy, & ſubſ. 1747.
E	0	15	4	16	0	16	4	16	0	13	6	——	0	11	7	4	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. & ſ. 1747.
F	1	18	9	——	1	18	9	——	0	18	9	——	0	18	9	——	Impoſt 1692 N° 36, & French duty 2d 25 per cent.
G	0	1	2	7 ¼	0	1	3	2 ¼	0	1	0	18 ¾	0	0	11	10 ¼	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
H	0	3	4	12 ¼	0	3	5	7 ¼	0	2	0	3 ¾	0	1	10	15 ¼	Old ſubſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
I	0	11	5	8	0	11	11	8	0	10	6	——	0	9	6	12	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1690
K	0	17	2	2	0	17	11	2	0	15	9	——	0	14	3	18	N° 43, & ſubſ. 1747.
L	0	0	11	9	0	0	11	19	0	0	10	10	0	0	9	11	Old ſubſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1690 N° 49, & ſubſ. 1747.
M	0	0	7	14	0	0	8	4	0	0	6	15	0	0	5	16	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. & ſ. 1747.
N	0	2	3	1 ½	0	2	3	11 ½	0	1	4	2 ½	0	1	3	3 ½	Old ſubſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 36, ſubſ. 1747, & French duty.
O	0	1	5	1 ½	0	1	5	11 ½	0	1	4	2 ½	0	1	4	2 ½	The ſame branches except the laſt.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Masts for ſhips: Middle, the maſt	0	10	0				
of — *and directly from the Britiſh plantations in America, under the act of* 8 *Geo. I. cap.* 12. free.							
of — *and directly from any part of* America. *See the note * after* Great Balks.							
from — *any part of* Europe (*except* Ireland *and* France)	—	—	—	—	—	—	A
from — Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*	—	—	—	—	—	—	B
from — *any part of* Aſia *within the limits of ſuch charters. See the N. B. after* Small Balks.							
of — France, *either directly from thence, or from any other parts*	—	—	—	—	—	—	C
of — *any French colony or plantation*	—	—	—	—	—	—	D
Great, the maſt	1	0	0				
of — *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
of — *and directly from any part of* America. *See the note * after* Great Balks.							
from — *any part of* Europe (*except* Ireland *and* France)	—	—	—	—	—	—	E
from — Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*	—	—	—	—	—	—	F
from — *any part of* Aſia *within the limits of ſuch charters. See the N. B. after* Small Balks.							
of — France, *either directly from thence, or from any other parts*	—	—	—	—	—	—	G
of — *any French colony or plantation*	—	—	—	—	—	—	H
N. B. For the circumſtances of reſtriction on importation, and of their paying aliens duty when in ſhips liable thereto, ſee the note after Balks.							
From the Britiſh plantations, for the bounty, *ſee Chapter the third.*							
By 9 *Geo. III. cap.* 35. § 2, *and* 3. *no* Maſts, Yards, or Bowſprits *can be exported, or entered for exportation, by way of merchandize to foreign parts from the port of* London, *till the pre-emption or refuſal thereof hath been offered and tendered to the Commiſſioners of his Majeſty's Navy* eight days *before; nor from* any other port or place *in this kingdom, till ſuch tender hath been made* twenty days *before, under the penalty of forfeiture: and in the caſe of exportation made without any diſcovery, the owner or exporter is to forfeit the value thereof, to be eſtimated according to the beſt price theſe articles then bear at London.*							
Match for guns, the pound	0	0	2	—	—	—	I
Mats of Ruſſia, the mat	0	0	6	—	—	—	K
But may not be imported in any other than Britiſh or Iriſh ſhips, or ſhips of the country of which they are the product, &c. See Deal boards *and* Goods Inwards *in the Index. And,*							
By 12 *Car. II. cap.* 18. § 9. *when imported in ſuch foreign built ſhips of the country, &c. to pay duty as if imported by* aliens.							
Matting — of Barbary or Portugal, the yard	—	—	—	0	1	6	L
Matting — of Holland, the yard	—	—	—	0	0	6	M

	DUTIES TO BE																
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	2	10	7	0	2	11	17	0	2	7	10	0	2	4	13	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 49, & ſ. 1747.
B	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
C	0	6	9	4 $\frac{1}{2}$	0	6	10	14 $\frac{1}{2}$	0	4	0	7 $\frac{1}{2}$	0	3	9	10 $\frac{1}{2}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, ſubſ. 1747, & French duty.
D	0	4	3	4 $\frac{1}{2}$	0	4	4	14 $\frac{1}{2}$	0	4	0	7 $\frac{1}{2}$	0	4	0	7 $\frac{1}{2}$	The ſame branches except the laſt.
E	0	5	8	14	0	5	11	14	0	5	3	—	0	4	9	6	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 49, & ſ. 1747.
F	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
G	0	13	6	9	0	13	9	9	0	8	0	15	0	7	7	1	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 36, ſubſ. 1747, & French duty.
H	0	8	6	9	0	8	9	9	0	8	0	15	0	8	0	15	The ſame branches except the laſt.
I	0	0	0	7 $\frac{7}{10}$	0	0	0	8 $\frac{1}{5}$	0	0	0	6 $\frac{3}{4}$	0	0	0	5 $\frac{4}{5}$	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
K	0	0	1	3 $\frac{1}{10}$	0	0	1	4 $\frac{3}{5}$	0	0	1	0 $\frac{1}{4}$	0	0	0	17 $\frac{2}{5}$	
L	0	0	4	6 $\frac{7}{40}$	0	0	4	10 $\frac{27}{40}$	0	0	3	17 $\frac{5}{8}$	0	0	3	9 $\frac{3}{40}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
M	0	0	1	8 $\frac{29}{40}$	0	0	1	10 $\frac{9}{40}$	0	0	1	5 $\frac{7}{8}$	0	0	1	3 $\frac{1}{40}$	

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Meal of wheat or rye, the laſt, containing 12 barrels	3	0	0				
See Corn *and* Grain, *page* 198.							
N. B. By the 24 *Geo. II. cap.* 56. *made for aſcertaining the admeaſurement of* Wheat, Meal, *or other Corn or Grain ground, for which a bounty is payable upon exportation, it is declared,* " *That two hundred and twenty four* " *pounds weight of* Wheat, Meal, *or other ground Corn or Grain whereon* " *there is a bounty, ſhall have the ſame allowance made on exportation as* " *four buſhels of* Wheat, *or other Corn or Grain unground;*" *and ſo in proportion for any greater or leſſer quantity.*							
Medlars, the baſket, containing 2 buſhels	0	10	0	—	—	—	A
Melasses of Rameals, the ton	13	6	8	—	—	—	B
And if imported from any other place than the Britiſh plantations in America } *more the ton*	—	—	—	—	—	—	C
But by the opinion of the King's council in England, taken in the year 1739, *upon the caſe of a parcel of* Melaſſes *imported from France, it does appear,* " *That the ſaid* Melaſſes, *though produced from Sugar refined there, were not* " *to be deemed ſuch a manufacture as would intitle them to be imported un-* " *der the 4th ſection of the Act of Navigation, if the Sugars from whence* " *produced were of the growth of America.*"							
This opinion will alſo apply to prohibit the importation of this commodity from any other European ports but ſuch as are mentioned in the 14*th ſection of the Act of Navigation, viz. any of the ports of Spain, or Portugal, or Weſtern Iſlands, commonly called Azores, or Madera, or Canary Iſlands, in ſhips belonging to Great-Britain duly navigated, as therein directed; provided the* Melaſſes *are produced from Sugars of the growth and produce of the American plantations, or dominions of Spain or Portugal reſpectively.*							
Messelanes { the piece, containing 30 yards	9	0	0	—	—	—	D
Messelanes { the ſingle piece, containing 14 yards of Sileſia making	1	16	0	—	—	—	E
Metal { Leaf metal (except of Leaf gold) the packet, containing 250 leaves	—	—	—	0	0	6	F
Metal { Prepared for battery, the hundred weight, containing 112 lb	—	—	—	6	0	0	G
Metheglin, the hogſhead	2	0	0	—	—	—	H
Minikins. *Vide* Luteſtrings.							
Mithridate, the pound	1	0	0	—	—	—	I
Mithridatae Venetiae. *Vide in* Drugs.							
Mittins of Wadmol, the dozen pair	0	9	0	—	—	—	K
Mitts foreign, of ſilk; *prohibited to be imported, as per Index.*							
Moccadoes. *Vide* Buffins.							
Moccado ends, the dozen pounds	4	0	0	—	—	—	L
Mohairs. *Vide* Camlets.							
Mohogany timber, or plank. *Vide* Wood.							
Morels, the pound	—	—	—	0	4	0	M
Morians. *Vide* Harneſs.							
Mortars and Pestles of braſs, the pound	0	1	4	—	—	—	N

	DUTIES TO BE														The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.						
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old ſubſidy, new ſubſ. 1/3 ſubſ. 2/3 ſubſ. & ſubſidy 1747.
B	2	11	4	—	2	14	8	—	2	5	0	—	1	18	8	—	
C	7	10	0	—	7	10	0	—	7	10	0	—	7	10	0	—	Impoſt 1690 N° 30.
D	1	14	7	16	1	16	10	16	1	10	4	10	1	6	1	4	Old ſubſ. new ſubſ. 1/3 ſ. 2/3 ſubſidy, & ſubſ. 1747.
E	0	6	11	3 1/5	0	7	4	11 1/5	0	6	0	18	0	5	2	12 4/5	
F	0	0	1	8 9/40	0	0	1	10 9/40	0	0	1	5 7/8	0	0	1	3 1/40	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſubſ. 1747.
G	1	7	9	9	1	9	3	9	1	4	11	5	1	2	1	1	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 57, & ſubſ. 1747.
H	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	Old ſubſidy, new ſubſidy, 1/3 ſubſ. 2/3 ſubſ. & ſubſidy 1747.
I	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
K	0	1	8	15 4/5	0	1	10	2 4/5	0	1	6	4 1/2	0	1	3	13 1/5	
L	0	15	4	16	0	16	4	16	0	13	6	—	0	11	7	4	
M	0	0	11	9 4/5	0	1	0	1 4/5	0	0	10	7	0	0	9	4 1/5	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſ. 1747.
N	0	0	3	16 3/5	0	0	4	0 3/5	0	0	3	9	0	0	3	1 2/5	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 13, & ſubſ. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Mum — the barrel, containing 42 gallons				2	10	0	A
And beſides, for every barrel, containing 32 *gallons*							B
But of the growth, produce, and manufacture of Jerſey, Guernſey, Sark and Alderney, may be imported from thence by the inhabitants of the ſaid reſpective iſlands (with and under ſuch certificates and oaths as are required by law) on payment of ſuch and the like duties as are chargeable thereon for the time being on the like goods of the growth, produce, or manufacture of Great-Britain, as noted in p. 130, *and in the Index.*							
Muskets. *Vide* Guns.							
Muslins { *as Callicoes, which ſee in* Linen. *flowered, &c. Vide* Eaſt-India goods *in Chapter third.*							
Mustard seed, the hundred weight, containing 112 lb	0	10	0				C
Mutton, *prohibited.* *See* Cattle, *page* 180, *and the Index.*							

N.

Nails, vocat. **Chair nails** — the thouſand	0	13	4				D
And beſides, if made of Iron, *the hund. wt. containing* 112 lb							E
And beſides, if made of Braſs, *the thouſand*							F
Copper nails — the ſum, containing ten thouſand	0	13	4				G
And beſides, for every hundred weight, containing 112 lb							H
Harneſs nails, the ſum, containing ten thouſand	1	0	0				I
Head nails, the barrel	8	0	0				K
Nails of latten, with iron ſhanks, *prohibited; but for the circumſtances thereof, ſee the Index.*							
Roſe and Sadlers nails, the ſum, containing ten thouſand	0	13	4				L
Small nails, the half barrel	8	0	0				M
Sprig nails, the ſum, containing ten thouſand	0	6	8				N
Tenter hooks — the thouſand	0	5	0				O
And beſides, for every hundred weight of Iron, *containing* 112 lb							P
And beſides, for ſuch of the Harneſs, Head, Roſe, Sadlers, Small, *and* Sprig nails, *as are made of* — Iron, *for every hundred weight, containing* 112 lb							
And beſides, for ſuch of the Harneſs, Head, Roſe, Sadlers, Small, *and* Sprig nails, *as are made of* — Braſs, *for every* 20*s. of their reſpective rates*							Q
Napkins, French making, the dozen	0	12	0				R
Neats tongues — of Ruſſia, the piece	0	0	2				S
the barrel	0	10	0				T
the dozen	0	2	6				U
The 13 *Geo. III. cap.* 5. *admitted the importation of* Salted Beef *from any part of Europe*, duty-free, *to the* 1 *January*, 1774.							
Neckerchers of Flanders making, the dozen	6	0	0				X

	DUTIES TO BE Paid on Importation. By Britiſh.				By Strangers.				Repaid on due Exportation. To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	11	3	10	0	11	11	—	0	8	11	—	0	8	11	—	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. ſubſidy 1747, coinage on wine, &c. *See N. B. page* 32.
B	1	5	0	—	1	5	0	—	—	—	—	—	—	—	—	—	Exciſe on liquors imported.
C	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old ſubſ. new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſ. & ſubſ. 1747.
D	0	2	6	16	0	2	8	16	0	2	3	—	0	1	11	4	
E	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impoſt 1690 N° 24.
F	0	0	7	10	0	0	7	10	0	0	7	10	0	0	7	10	Impoſt 1692 N° 13.
G	0	2	6	16	0	2	8	16	0	2	3	—	0	1	11	4	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
H	0	16	4	17 $\frac{1}{2}$	0	16	4	17 $\frac{1}{2}$	0	16	4	17 $\frac{1}{2}$	0	16	4	17 $\frac{1}{2}$	Impoſt 1692 N° 24.
I	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old ſubſ. new ſubſ. $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
K	1	10	9	12	1	12	9	12	1	7	0	—	1	3	2	8	
L	0	2	6	16	0	2	8	16	0	2	3	—	0	1	11	4	
M	1	10	9	12	1	12	9	12	1	7	0	—	1	3	2	8	
N	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	
O	0	0	11	11	0	1	0	6	0	0	10	2 $\frac{1}{2}$	—	—	—	—	
P	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impoſt 1690 N° 24.
Q	0	0	11	5	0	0	11	5	0	0	11	5	—	—	—	—	Impoſt 1692 N° 13.
R	0	8	7	3 $\frac{19}{25}$	0	8	8	19 $\frac{19}{25}$	0	5	3	15 $\frac{9}{25}$	0	5	0	6 $\frac{24}{25}$	Old ſ. add^{l} duty, new ſ. $\frac{1}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. ſ. 1747, & ſ. 1759.
S	0	0	0	7 $\frac{7}{10}$	0	0	0	8 $\frac{1}{5}$	0	0	0	6 $\frac{3}{4}$	0	0	0	5 $\frac{4}{5}$	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
T	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	
U	0	0	5	15 $\frac{1}{2}$	0	0	6	3	0	0	5	1 $\frac{1}{4}$	0	0	4	7	
X	1	3	1	4	1	4	7	4	1	0	3	—	0	17	4	16	

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
NECKLACES. *Vide* Bracelets.							
NEEDLES: the dozen thousand	3	0	0				A
NEEDLES: vocat. Pack needles, the thousand	0	13	4				B
NEEDLES: *For the circumstances of prohibition, see the Index.*							
NEEDLES: vocat. Sail needles, the thousand	0	6	8				C
NEEDLES: *And besides, for every hundred wt. containing* 112 lb *of* Iron, *contained in any of the aforesaid needles*							D
NEEDLEWORK of thread or silk. *But by* 13 *and* 14 *Car. II. cap.* 13. § 2. *prohibited to be imported, under the penalty of forfeiture, and of* 100*l. by the importer, and* 50*l. by the seller.*							
NICORAGO WOOD. *Vide* Wood for dying.							
NUTMEGS: *Vide in* Grocery.							
NUTMEGS: *condited. Vide in* Drugs.							
NUTMEGS: pickled, the piece	0	0	4				E
NUTMEGS: *And more, if from the East-Indies*							F
NUTS, vocat.: Chesnuts, the bushel				0	5	0	G
NUTS, vocat.: *But if of France*							H
NUTS, vocat.: Small nuts, the barrel	0	10	0				I
NUTS, vocat.: *And besides, if of France*							K
NUTS, vocat.: Walnuts, the barrel	0	6	8				L
NUTS, vocat.: *And besides, if of France*							M

O.

OAKER, the barrel	1	6	8				N
OAKHAM, the hundred weight, containing 112 lb	0	10	0				O
OARS: the piece	0	1	0				
OARS: of: *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
OARS: of: *and directly from any part of* America. *See the note * after* Great Balks.							
OARS: from: *any part of* Europe (*except* Ireland *and* France							P
OARS: from: Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*							Q
OARS: from: *any part of* Asia *within the limits of such charters. See the N. B. after* Small Balks.							
OARS: of: France, *either directly from thence, or from any other parts*							R
OARS: of: *any French colony or plantation*							S

	Duties to be Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	0	11	6	12	0	12	3	12	0	10	1	10					Old subsidy, new subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, & subs. 1747.
B	0	2	6	16	0	2	8	16	0	2	3	——					
C	0	1	3	8	0	1	4	8	0	1	1	10					
D	0	4	8	5	0	4	8	5	0	4	8	5					Impost 1690 N° 24.
E	0	0	0	15 $\frac{2}{5}$	0	0	0	16 $\frac{2}{5}$	0	0	0	13 $\frac{1}{2}$	0	0	0	11 $\frac{3}{5}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
F	0	0	0	4	0	0	0	4	0	0	0	4	0	0	0	4	Subsidy 1759.
G	0	1	2	7 $\frac{1}{4}$	0	1	3	2 $\frac{1}{4}$	0	1	0	18 $\frac{3}{4}$	0	0	11	10 $\frac{1}{4}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 77, & subs. 1747.
H	0	3	4	12 $\frac{1}{4}$	0	3	5	7 $\frac{1}{4}$	0	2	0	3 $\frac{3}{4}$	0	1	10	15 $\frac{1}{4}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 36, French duty 2d 25 per cent. & subs. 1747.
I	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
K	0	4	10	2 $\frac{1}{2}$	0	4	10	2 $\frac{1}{2}$	0	2	4	2 $\frac{1}{2}$	0	2	4	2 $\frac{1}{2}$	Impost 1692 N° 36, & French duty 2d 25 per cent.
L	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
M	0	3	2	15	0	3	2	15	0	1	6	15	0	1	6	15	Impost 1692 N° 36, French duty 2d 25 per cent.
N	0	5	1	12	0	5	5	12	0	4	6	——	0	3	10	8	Old subsidy, new subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ subs. & subs. 1747.
O	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	
P	0	0	3	8 $\frac{7}{10}$	0	0	3	11 $\frac{7}{10}$	0	0	3	3	0	0	2	17 $\frac{3}{10}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1690 N° 49, & subs. 1747.
Q	0	0	2	6 $\frac{1}{5}$	0	0	2	9 $\frac{1}{5}$	0	0	2	0 $\frac{1}{2}$	0	0	1	14 $\frac{4}{5}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
R	0	0	8	2 $\frac{9}{20}$	0	0	8	5 $\frac{9}{20}$	0	0	4	16 $\frac{3}{4}$	0	0	4	11 $\frac{1}{20}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 36, subs. 1747, & French duty.
S	0	0	5	2 $\frac{9}{20}$	0	0	5	5 $\frac{9}{20}$	0	0	4	16 $\frac{3}{4}$	0	0	4	16 $\frac{3}{4}$	The same branches except the last.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Oars: the hundred, containing six score	6	0	0				
Oars: of — *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
Oars: of — *and directly from any part of* America. *See the note * after* Great Balks.							
Oars: from — *any part of* Europe *(except* Ireland *and* France)							A
Oars: from — Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*							B
Oars: from — *any part of* Asia *within the limits of such charters. See the N. B. after* Small Balks.							
Oars: of — France, *either directly from thence, or from any other parts*							C
Oars: of — *any French colony or plantation*							D
Oars: *N. B. For the circumstances of restriction on importation, and of their paying aliens duty when in ships liable thereto, see the note after* Balks.							
Oats. *Vide in* Corn.							
Oil, vocat.: Sallet oil, the gallon	0	5	0				E
Oil, vocat.: *And besides, if of France*							F
Oil, vocat.: Sevil oil, Majorca oil, Minorca oil, Apuglia, Provence oil *, and Portugal oil — the ton	32	0	0				G
Oil, vocat.: Ordinary oil of olives from any place, not otherwise rated, the ton, containing 252 gallons				32	0		G
Oil, vocat.: * *But Provence, and all other oils of France, more the ton*							H
Oil, vocat.: Note, *That all* Olive oils *imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens.* 12 Car. II. cap. 18. § 9.							
Oil, vocat.: *But* Olive oil *may not be imported in any other than British or Irish ships, or ships of the built of the country of which it is the growth, or of the port where it can only, or is most usually first shipped for transportation; nor from the Netherlands or Germany upon any pretence whatsoever. See the Index.*							
Oil, vocat.: Rape and Linseed oil, the ton	70	0	0				I
Oil, vocat.: Oil of Hempseed, the ton, containing 252 gallons				20	0	0	K
Oil, vocat.: *Other Seed oil* — *For every* 20*s. of the value upon oath*							L
Oil, vocat.: *Other Seed oil* — *And besides, for every ton*							M
Oil, vocat.: Train oil — of Greenland, the ton	8	0	0				
Oil, vocat.: Train oil — of Newfoundland, and like sort	6	0	0				
Oil, vocat.: All Train oil, or Fish oil, of foreign fishing, the ton	50	0	0				
Oil, vocat.: *But by the* 25 *Car. II. cap.* 7. § 1. *the several sums payable thereon for the Old Subsidy, instead of Poundage on the rates above-mentioned, are respectively regulated according to the following circumstances of importation.*							

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	1	14	4	4	1	15	10	4	1	11	6	—	1	8	7	16	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, impoſt 1690 N° 49, & ſubſidy 1747.
B	1	3	1	4	1	4	7	4	1	0	3	—	0	17	4	16	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
C	4	1	2	14	4	2	8	14	2	8	4	10	2	5	6	6	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, ſubſ. 1747, & French duty.
D	2	11	2	14	2	12	8	14	2	8	4	10	2	8	4	10	The ſame branches except the laſt.
E	0	0	11	11	0	1	0	6	0	0	10	2 $\frac{1}{2}$	0	0	8	14	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
F	0	2	5	1 $\frac{1}{4}$	0	2	5	1 $\frac{1}{4}$	0	1	2	1 $\frac{1}{4}$	0	1	2	1 $\frac{1}{4}$	Impoſt 1692 N° 36, & French duty 2d 25 per cent.
G	6	3	2	8	6	11	2	8	5	8	0	—	4	12	9	12	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. & ſubſ. 1747.
H	15	10	0	—	15	10	0	—	7	10	0	—	7	10	0	—	Impoſt 1692 N° 36, & French duty 2d 25 per cent.
I	20	19	6	—	21	17	0	—	19	6	3	—	17	13	0	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 31, & ſubſ. 1747.
K	11	7	0	—	11	12	0	—	10	17	6	—	10	8	0	—	
L	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
M	7	10	0	—	7	10	0	—	7	10	0	—	7	10	0	—	Impoſt 1690 N° 31.
																	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. & ſubſidy 1747.

N. B. Train Oil of and from Ireland is practically charged to the above branches on the rate per contra *of 6 l. a ton.*

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Oil, vocat. Train Oil or Blubber of Newfoundland, or of any other his Majesty's colonies and plantations made of Fish, or of any other creature living in the seas, caught in any ships or vessels truly and properly belonging to Great-Britain, and imported in such ships	Old sub. FREE.						
taken by any shipping belonging to any of his Majesty's colonies and plantations, and imported in such shipping, the ton	0	6	0				A
taken by any shipping belonging to any of his Majesty's colonies and plantations, but imported in shipping belonging to Great-Britain, the ton	0	3	0				B
made of Fish, or of any other creature living in the seas, caught in any ships or vessels truly and properly belonging to Great-Britain, and imported in such ships	FREE.						
taken by any shipping belonging to any of his Majesty's colonies and plantations, and imported in such shipping, the ton	0	6	0				C
taken by any shipping belonging to any of his Majesty's colonies and plantations, but imported in shipping belonging to Great-Britain, the ton	0	3	0				D
of foreign fishing, the ton	9	0	0				E
N. B. A discount is practically allowed upon the Old Subsidy.							
By the act of 11 *Geo. III. cap.* 38. Train Oil *or* Blubber *of Whales or other fish or creatures taken or caught in the Greenland seas or Davis's streights, or in any parts of the seas adjoining or adjacent thereunto, may be imported by any person or persons, in British ships, whereof the captain or master, and one-third part at the least of the mariners are British subjects, until the* 25*th day of December,* 1786, duty-free.							
See Greenland, *page* 284, *and also* Davis's streights *and* Greenland *in the Index.*							
For the bounties on ships from Greenland, see Chapter the third.							
Olives, the hogshead	8	0	0				F
And besides, if of France							G
Onions the barrel	0	3	4				H
Onions the hundred bunches	0	16	8				I
Onions Seed, the hundred weight, containing 112 lb	4	0	0				K
Oranges and Lemons, the thousand	1	0	0				L
Orchal, the hundred weight, containing 112 lb, *for dyers use, as by* 3 *and* 4 *Q. Ann. cap.* 4.	2	0	0				
But by 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered, and landed,* duty-free.							
But on failure thereof, then to pay							M
Orchelia. *Vide* Archelia.							
* **Orsedew**, the dozen pound	1	6	8				N

* *N. B. There is a sort of stained Copper from Holland, drawn and flatted, ready to make into Lace, which is sometimes imported, and entered as* Narrow Orsedew, *to deceive the officers at the waterside; a seizure of such was made and condemned in the year* 1768.

	DUTIES TO BE													
	Paid on Importation.								Repaid on due Exportation.					
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
A	0	13	8	8	0	13	8	8	0	10	10	4	0	8	0	—
B	0	10	10	4	0	10	10	4	0	9	5	2	0	8	0	—
C	0	11	8	8	0	11	8	8	0	8	10	4	0	6	0	—
D	0	8	10	4	0	8	10	4	0	7	5	2	0	6	0	—
E	15	16	0	—	15	16	0	—	11	10	6	—	7	5	0	—
F	1	10	9	12	1	12	9	12	1	7	0	—	1	3	2	8
G	3	17	6	—	3	17	6	—	1	17	6	—	1	17	6	—
H	0	0	7	14	0	0	8	4	0	0	6	15	0	0	5	16
I	0	3	2	10	0	3	5	—	0	2	9	15	0	2	5	—
K	0	15	4	16	0	16	4	16	0	13	6	—	0	11	7	4
L	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16
M	0	5	9	6	0	6	3	6	0	4	9	18	0	3	10	10
N	0	5	1	12	0	5	5	12	0	4	6	—	0	3	10	8

The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.

A, B, C, D: Old ſubſidy, & ſubſidy 1747. *N. B. The New Subſidy is, by the 10 and 11 Will. III. cap. 25. § 17. declared not to be due hereon, and conſequently neither the $\frac{1}{3}$d nor $\frac{2}{3}$ds ſubſidy, which are dependant thereon.*

E: Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.

F: Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.

G: Impoſt 1692 N° 36, & French duty 2d 25 per cent.

H, I, K, L: Old ſubſ. new ſubſ. $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſ. & ſubſ. 1747.

M: Old ſubſ. impoſt 1692 N° 56, & ſubſidy 1747.

N: Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.

Inwards.

		Rate.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Oysters	*From France, by 10 Geo. II. cap. 30. the buſhel, ſtrike measure, according to the Wincheſter corn buſhel, to be rated at*	l. s. d. 0 0 7							A
	Of all other places, for every 20s. of their real value upon oath								B
Orange peel. *See* Cortex Limonum *vel* Aurantiorum, *page* 220.									
Organs ſmall, Hand ones, for every 20s. of their real value upon oath									C

P.

Packthread	in ſkins, the hundred pounds		3	0	0			D
	vocat. Bottom thread, the hundred pounds		2	10	0			E
Pailing boards	*Vide* Wood.							
Pails of wood, or Kits of wood, the dozen						0	6	8	F
*Painters colours of all ſorts, not otherwiſe rated, the pound						0	0	6	G
Pans, vocat.	Dripping pans, the hundred weight, containing 112 lb		3	0	0			H
	For the circumſtances of their prohibition to be uttered or ſold in Great-Britain, ſee the Index.								
	Frying pans, the hundred weight, containing 112 lb		3	0	0			I
	Warming pans, the dozen *(Braſs)*		3	0	0			K
	But if of Copper, *the dozen*							L
	And beſides, for every hundred weight, containing 112 lb							M
Paper, vocat.	Atlas ordinary, the ream					0	14	0	N
	Blue paper, the ream		0	10	0			
	if *Blue royal*							O
	if *Blue paper for ſugar-bakers, the ſingle ream*							P
	Brown paper, the bundle, containing *(by practice)* 40 quires		0	3	0			Q
	Cap paper, *called Brown cap*, the ream		0	7	6			R
	Cartridge paper, the ream					0	7	6	S
	Chancery double, the ream					0	5	0	T
	Demy paper, the ream		0	12	0			
	if *Demy fine*							U
	if *Demy ſecond*							X

* *Regard being had to the country of which they are the production.*

	DUTIES TO BE Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	0	0	4	14 6/80	0	0	4	16 4/80									Old subsidy, new subsidy, 1/3 subsidy, 2/3 subsidy, impost 1692 N° 36, French duty 2d 25 per cent. & subsidy 1747.
B	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 77, & s. 1747.
C	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	
D	0	11	6	12	0	12	3	12	0	10	1	10	0	8	8	8	Old subs. new subsidy, 1/3 subs. 2/3 subsidy, & subsidy 1747.
E	0	9	7	10	0	10	3		0	8	5	5	0	7	3		
F	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 77; & subs. 1747.
G	0	0	1	8 29/40	0	0	1	10 9/40	0	0	1	5 7/8	0	0	1	3 1/40	
H	0	16	2	17	0	16	11	17	0	14	9	15					Old s. new s. 1/3 subs. 2/3 s. impost 1690 N° 24, & s. 1747.
I	0	15	3	12	0	16	0	12	0	13	10	10					Old subs. new s. 1/3 s. 2/3 s. imp. 1690 N° 32, & subs. 1747.
K	0	14	4	7	0	15	1	7	0	12	11	5	0	11	6	3	Old subs. new s. 1/3 s. 2/3 s. impost 1692 N° 13, & s. 1747.
L	0	11	6	12	0	12	3	12	0	10	1	10	0	8	8	8	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
M	0	16	4	17 1/2	0	16	4	17 1/2	0	16	4	17 1/2	0	16	4	17 1/2	Impost 1692 N° 24.
N	0	16	0	12 3/10	0	16	2	14 3/10									Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 38, duty on sope, paper, &c. add[l] duty on sope, paper, &c. s. 1747, & subs. 1759.
O	0	6	9	19 1/2	0	6	11	9 1/2									Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 34, duty on sope, paper, &c. add[l] duty on sope, paper, &c. s. 1747, & subs. 1759.
P	0	5	6	19 1/2	0	5	8	9 1/2									
Q	0	1	10	12 1/10	0	1	11	1 1/10									Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 33, duty on sope, paper, &c. add[l] duty on sope, paper, &c. s. 1747, & subs. 1759.
R	0	3	8	0 7/8	0	3	9	3 3/8									Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 38, duty on sope, paper, &c. add[l] duty on sope, paper, &c. s. 1747, & subs. 1759.
S	0	4	5	0 7/8	0	4	6	3 3/8									
T	0	4	5	7 1/4	0	4	6	2 1/4									
U	0	10	3	15 9/10	0	10	5	11 9/10									Old s. new s. 1/3 s 2/3 s. imp. 1690 N° 35, duty on sope, paper, &c. add[l] duty on sope, paper, &c. s. 1747, & subs. 1759.
X	0	8	0	15 9/10	0	8	2	11 9/10									

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
PAPER, vocat. Elephant ordinary, the ream				0	7	6	A
Gold paper. *Vide in* G.							
Medium paper, the ream				0	14	0	
if { *Medium fine*							B
Second writing medium							C
Genoa medium fine				0	14	0	D
Second Genoa medium				0	10	0	E
Ordinary printing and Copy paper, the ream	0	4	6				
if Baſtard, or Double copy							F
if Crown, viz. { *Genoa fine*							G
Genoa ſecond							
German							H
Printing crown, fine							
Printing crown, ſecond ordinary							I
if Demy, viz. { *Genoa fine*							K
Genoa ſecond							
German							L
Printing							M
if Fools cap, viz. { *Fine*							N
Second							O
Genoa fine							P
Genoa ſecond							
German							Q
Printing fine							
Printing ſecond ordinary							R
if Lombard, viz. *German Lombard*							S
if Pot, viz. { *Genoa fine*							T
Genoa ſecond							
Ordinary							
Superfine							U
Second fine							X
Small poſt							
Painted paper, the ream	0	13	4				Y
And more, by the 13 *Geo. III. cap.* 67. § 2, *and* 3. *when imported as* merchandize, *and not painted in and brought from the Eaſt-Indies, the* yard ſquare							Z

By the act of 3 *Edw. IV. cap.* 4. *and* 1 *Richard III. cap.* 12. *this article was prohibited to be brought into this realm* to be uttered and ſold; *but the above act of* 13 *Geo. III. cap.* 67. *repealed the ſaid prohibitions from and after the firſt day of Auguſt,* 1773, *and gave liberty for any perſon or perſons whatſoever, to import* Painted paper *into this kingdom* by way of merchandize, *and to utter and ſell the ſame therein.*

	Duties to be Paid on Importation. By British.				By Strangers.				Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	7	0	10 7/8	0	7	1	13 3/8									
B	0	13	0	12 3/10	0	13	2	14 3/10									
C	0	10	0	12 3/10	0	10	2	14 3/10									
D	0	7	9	12 3/10	0	7	11	14 3/10									
E	0	6	7	14 1/2	0	6	9	4 1/2									
F	0	4	3	12 21/40	0	4	4	6 1/40									
G	0	3	6	12 21/40	0	3	7	6 1/40									
H	0	2	9	12 21/40	0	2	10	6 1/40									
I	0	2	5	2 21/40	0	2	5	16 1/40									Old subsidy, new subs. 1/3 subs. 2/3 subsidy, impost 1690 N°38, duty on sope, paper, &c. add[l] duty on sope, paper, &c. subsidy 1747, & subsidy 1759.
K	0	4	3	12 21/40	0	4	4	6 1/40									
L	0	3	6	12 21/40	0	3	7	6 1/40									
M	0	3	9	12 21/40	0	3	10	6 1/40									
N	0	5	0	12 21/40	0	5	1	6 1/40									
O	0	4	3	12 21/40	0	4	4	6 1/40									
P	0	3	6	12 21/40	0	3	7	6 1/40									
Q	0	2	9	12 21/40	0	2	10	6 1/40									
R	0	2	5	2 21/40	0	2	5	16 1/40									
S	0	2	9	12 21/40	0	2	10	6 1/40									
T	0	2	5	2 21/40	0	2	5	16 1/40									
U	0	4	3	12 21/40	0	4	4	6 1/40									
X	0	3	6	12 21/40	0	3	7	6 1/40									
Y	0	16	7	13 1/2	0	16	9	13 1/2									Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 36, duty on sope, paper, &c. add[l] duty on sope, paper, &c. s. 1747, & s. 1759.
Z	0	0	1	10	0	0	1	10									Duty on sope and paper, & ad- additional duty on sope and paper.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
PAPER, vocat.							
Preſſing paper, the hundred leaves	0	13	4				A
And beſides, for every hundred weight, containing 112 lb, *as* Paſte-boards *or* Mill-boards							B
Poſt: Fine large poſt, weighing 15 pounds per ream and upwards, the ream				0	10	0	C
Poſt: Fine large poſt, weighing under 15 lb per ream, the ream				0	7	6	D
Royal paper, the ream	1	0	0				
if *Atlas fine*							E
if *Elephant fine*							F
if *Imperial fine*							G
if *Second writing imperial*							H
if *Royal fine*							I
if *Super royal fine*							K
if *Second writing royal*							L
if *Second writing ſuper royal*							M
if Genoa royal *fine*				0	14	0	N
if Genoa royal *ſecond*				0	10	0	O
if Holland royal *fine*				0	14	0	P
if Holland royal *ſecond fine*				0	10	0	Q
if Ordinary royal				0	5	0	R
if Rochel paper, as large as Demy paper — *the ream*	0	9	0				S
if Rochel paper, as large as Demy paper — *And beſides, according to the reſpective ſorts*							T
Note, *By* 11 *Geo. I. cap.* 7. § 5. *it is enacted and declared,* "*That if any* "*new fabrick, or ſorts, or kinds of* Paper *ſhall be imported, which* "*are not particularly valued or rated in the Book of Rates of* 12 *Car.* "*II. cap.* 4. *or in the Book of Rates eſtabliſhed by that act, or in any act* "*or acts of parliament, ſuch* Paper *ſhall pay the ſeveral and reſpect-* "*ive duties that are charged thereon, according to the* values and "rates of thoſe ſorts or kinds of Papers which are neareſt above "in ſize and goodneſs *to the ſeveral ſorts or kinds of Papers valued* "*or rated in the ſaid reſpective Books of Rates, or by this or any for-* "*mer act or acts of parliament,* without any diſtinctions of country "or place from whence the ſame ſhall be imported."							
Parchment: the dozen, containing 12 ſheets	0	7	0				U
Parchment: the roll, containing ſix dozen	2	2	0				X
Paſte of Jene, the pound	0	7	6				Y
Pasteboards. *Vide* Boards.							
Pattens. *But for the circumſtances of their prohibition to be uttered or ſold in Great-Britain, ſee the Index.*							
Pearls. *Vide* Diamonds.							
Pears, the buſhel				0	5	0	Z

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.						Repaid on due Exportation.						
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	3	10	6	0	4	0	6									Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, impoſt 1690 N° 38, ſ. 1747, & ſubſ 1759.
B	0	7	6	—	0	7	6	—									Duty on ſope, paper, &c. add^{l} duty on ſope, paper, &c.
C	0	6	7	14 $\frac{1}{2}$	0	6	9	4 $\frac{1}{2}$									Old ſ new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 38, duty on ſope, paper, &c. add^{l} duty on ſope, paper, &c. ſubſ. 1747, & ſ. 1759.
D	0	5	11	0 $\frac{7}{8}$	0	6	0	3 $\frac{3}{8}$									
E	1	10	8	14	1	10	11	14									
F	0	18	8	14	0	18	11	14									
G	1	10	8	14	1	10	11	14									Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 37, duty on ſope, paper, &c. add^{l} duty on ſope, paper, &c. ſubſ. 1747, & ſ. 1759.
H	1	3	2	14	1	3	5	14									
I	0	18	8	14	0	18	11	14									
K	1	4	8	14	1	4	11	14									
L	0	14	11	14	0	15	2	14									
M	0	18	8	14	0	18	11	14									
N	0	8	11	2 $\frac{3}{10}$	0	9	1	4 $\frac{3}{10}$									Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 38, duty on ſope, paper, &c. add^{l} duty on ſope, paper, &c. ſ. 1747, & ſubſ 1759.
O	0	7	9	4 $\frac{1}{2}$	0	7	10	14 $\frac{1}{2}$									
P	0	8	11	2 $\frac{3}{10}$	0	9	1	4 $\frac{3}{10}$									
Q	0	5	10	14 $\frac{1}{2}$	0	6	0	4 $\frac{1}{2}$									
R	0	2	11	7 $\frac{1}{4}$	0	3	0	2 $\frac{1}{4}$									Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. ſ. 1747, & ſubſ. 1759.
S	0	6	6	10 $\frac{1}{20}$	0	6	7	17 $\frac{1}{20}$									
T	—				—												Duty on ſope, paper, &c. add^{l} duty on ſope, paper, &c.
U	0	4	2	2 $\frac{3}{20}$	0	4	3	3 $\frac{3}{20}$	0	1	6	2 $\frac{1}{4}$	0	1	4	2 $\frac{7}{20}$	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 69, duty on hides, ſkins, &c. add^{l} duty on hides, ſkins, &c. & ſubſ. 1747.
X	1	5	0	12 $\frac{9}{10}$	1	5	6	18 $\frac{9}{10}$	0	9	0	13 $\frac{1}{2}$	0	8	0	14 $\frac{1}{10}$	
Y	0	1	5	6 $\frac{1}{2}$	0	1	6	9	0	1	3	3 $\frac{3}{4}$	0	1	1	1	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
Z	0	1	2	7 $\frac{1}{4}$	0	1	3	2 $\frac{1}{4}$	0	1	0	18 $\frac{3}{4}$	0	0	11	10 $\frac{1}{4}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Pears or Apples dried, the barrel *(containing, by practice, 3 bushels)*	0	10	0				A
And besides, if of France							B
Pease. *Vide in* Corn.							
Pelts. *Vide* Skins.							
Pencils of all sorts, the groce, containing 12 dozen				0	10	0	C
Penners, the groce, containing 12 dozen	2	0	0				D
Pepper { *Vide in* Grocery. Guinea } *Vide in* Drugs. Long- }							
Percer- { the groce, containing 12 dozen	1	0	0				E
bits - { *And besides, for every hundred weight, containing* 112 lb *of* Iron							F
Perry { *By the* 13 *and* 14 *Car. II. cap.* 11. § 25. *is exonerated and discharged from the Subsidy of Poundage before set thereon, and is by that act rated to pay a* Subsidy of Tonnage, *according to the following circumstances of importation, with drawback per ton, of all but* 1 *l. to the British, and* 1 *l.* 5 *s. to the Stranger.* *Gross Old sub.*							
When imported from foreign parts by British, in British ships £	4	10	0				
When by Strangers, in any ships; or, By British, in foreign ships	6	0	0				
The rest of the duties are payable at value; so that the neat sums, according to the several circumstances of importation, will be as follow;							
Of all places, except Guernsey, Jersey, Alderney, Sark, and France,							
Filled, the ton							G
Unfilled, the ton							H
And besides, for every 20 *s. value upon oath*							I
And more for the Excise duties, the ton							K
of France - { *Filled, the ton*							L
Unfilled, the ton							M
And besides, for every 20 *s. value upon oath*							N
And more for the Excise duties, the ton							O
of and from Guernsey, Jersey, Sark, and Alderney { *may be imported from thence by the inhabitants of the said respective Islands (with and under such certificates and oaths as are required by law) on payment of such and the like duties as are chargeable thereon for the time being on the like goods of the growth, produce, or manufacture of Great-Britain, as noted page* 130, *and in the Index.*							
Pestles. *Vide* Mortars.							

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
B	0	4	10	2 $\frac{1}{2}$	0	4	10	2 $\frac{1}{2}$	0	2	4	2 $\frac{1}{2}$	0	2	4	2 $\frac{1}{2}$	Impoſt 1692 N° 36, French duty 2d 25 per cent.
C	0	2	4	14 $\frac{1}{4}$	0	2	6	4 $\frac{1}{2}$	0	2	1	17 $\frac{1}{2}$	0	1	11	0 $\frac{1}{2}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
D	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. & ſubſ. 1747.
E	0	3	10	4	0	4	1	4	0	3	4	10	—	—	—	—	
F	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impoſt 1690 N° 24.
G	5	0	0	—	6	10	0	—	4	0	0	— *	0	10	0	—	Old ſubſidy, & coinage on wine, beer, &c.
									5	5	0	— †	0	10	0	—	
H	4	9	2	8	5	15	7	4	3	9	2	8 *	0	10	0	—	
									4	10	7	4 †	0	10	0	—	
I	0	3	10	1	0	3	10	1	0	3	10	1	0	3	10	1	New ſubſidy, $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
K	15	10	0	—	15	10	0	—	—	—	—	—	—	—	—	—	Exciſe on foreign liquors imported.
L	5	0	0	—	6	10	0	—	4	0	0	— *	0	10	0	—	Old ſubſ. & coinage on wine, beer, &c.
									5	5	0	— †	0	10	0	—	
M	4	9	2	8	5	15	7	4	3	9	2	8 *	0	10	0	—	
									4	10	7	4 †	0	10	0	—	
N	0	12	7	1	0	12	7	1	0	7	7	1	0	7	7	1	New ſubſidy, $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
O	15	10	0	—	15	10	0	—	—	—	—	—	—	—	—	—	Exciſe on foreign liquors imported.

* *By Britiſh.* † *By Strangers.*

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Petticoats of silk { the piece	3	0	0				A
Petticoats of silk { *And beſides, for every pound weight of* Silk							B
But by the 6 Geo. III. cap. 28. continued by 11 Geo. III. cap. 19. to the 14 June, 1776, all Wrought Silks *are prohibited to be imported; except ſuch as are manufactured in and imported from the Eaſt-Indies, and* Silk Crapes *and* Tiffanies *of the manufacture of Italy.*							
Pewter old, the hundred weight, containing 112 lb				2	10	0	C
But wares made out of this realm of Tin *or* Pewter, *may not, by the 25 Henry VIII. cap. 9. be bought or bartered for upon forfeiture thereof, in whoſe hands ſoever found, and the value.*							
Pheasants { the dozen, from Chriſtmas to Midſummer	4	0	0				D
Pheasants { Pouts, from Midſummer to Chriſtmas	2	10	0				E
Pickled cucumbers. *Vide under letter* C.							
Pickles of all ſorts, not otherwiſe rated, the gallon				0	2	6	F
Pictures, *by* 8 *Geo. I. cap.* 20. § 49, 50, 51. *and* 11 *Geo. I. cap.* 7. § 12. *(in lieu of all former duties payable* ad valorem, *thereby repealed) are charged with a duty certain, in one entire ſum, according to their reſpective dimenſions, which is to be appropriated as near as may be to the ſame uſes and purpoſes to which the former duties on pictures were applicable; and the Subſidy* 1747 *having been impoſed ſince theſe laws, the following feigned rates have been judged neceſſary to be formed, in order to produce the neat duty payable to each branch under the different circumſtances of importation, according to the practice of the ſeveral Out-ports.*							

N° .1

The Picture of four feet ſquare (or 16 ſuperficial feet) or upwards, or any dimenſions which, being reduced, will produce ſuch a ſquare.

			Feigned rate. l.	s.	d.	20ths	
French	*Imported by Britiſh*	*in ſhips liable to the one per cent. inwards*	2	17	10	$14\frac{9}{15}$	G
		in ſhips not liable to it	2	18	5	$3\frac{1}{8}$	H
	Imported by Strangers	*in ſhips liable to the one per cent. inwards*	2	17	2	9	I
		in ſhips not liable to it	2	17	8	$14\frac{3}{0}$	K
Not French	*Imported by Britiſh*	*in ſhips liable to the one per cent. inwards*	5	0	2	$5\frac{3}{60}$	L
		in ſhips not liable to it	5	1	9	$12\frac{15}{24}$	M

	Duties to be Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	0	17	2	2	0	17	11	2	0	15	9	—	0	14	3	18	Old subsidy, new subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, impost 1690 N° 43, & subs. 1747.
B	0	1	10	10	0	1	10	10	0	1	10	10	0	1	10	10	Impost 1692 N° 67.
C	0	11	11	12 $\frac{1}{2}$	0	12	7	2 $\frac{1}{2}$	0	10	9	7 $\frac{1}{2}$	0	9	7	2 $\frac{1}{2}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 77, & s. 1747.
D	0	15	4	16	0	16	4	6	0	13	6	—	0	11	7	4	Old subs. new subs. $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, & subsidy 1747.
E	0	9	7	10	0	10	3	—	0	8	5	5	0	7	3	—	
F	0	0	7	3 $\frac{5}{8}$	0	0	7	11 $\frac{1}{8}$	0	0	6	9 $\frac{3}{8}$	0	0	5	15 $\frac{1}{8}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 77, & s. 1747.
G	3	5	1	1 $\frac{1}{2}$ $\frac{5}{4}$	—	—	—	—	—	—	—	—	—	—	—	—	Old s. one per cent. inwards, new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 36, French duty 2d 25 per cent. new duty on spice and pictures, add[l] duty on spice and pictures, & subs. 1747.
H	3	5	1	1 $\frac{1}{2}$ $\frac{5}{4}$	—	—	—	—	—	—	—	—	—	—	—	—	The same branches, except the one per cent. inwards.
I	—	—	—	—	3	5	1	1 $\frac{1}{2}$ $\frac{5}{4}$	—	—	—	—	—	—	—	—	Old s. one per cent inwards new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 36 French duty 2d 25 per cent. new duty on spice and pictures, add[l] duty on spice and pictures, & s. 1747.
K	—	—	—	—	3	5	1	1 $\frac{1}{2}$ $\frac{5}{4}$	—	—	—	—	—	—	—	—	The same branches, except the one per cent. inwards.
L	3	5	1	1 $\frac{1}{2}$ $\frac{5}{4}$	—	—	—	—	—	—	—	—	—	—	—	—	Old s. one per cent. inwards, new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 77, new duty on spice and pictures, add[l] duty on spice and pictures, & s. 1747.
M	3	5	1	1 $\frac{1}{2}$ $\frac{5}{4}$	—	—	—	—	—	—	—	—	—	—	—	—	The same branches, except the one per cent, inwards.

Inwards.

			Feigned rate.				Rates. By 12 Car. II. cap. 4.			By 11 Geo. I. cap. 7.			
			l.	s.	d.	20ths	l.	s.	d.	l.	s.	d.	
Not French	Imported by Strangers	in ſhips liable to the one per cent. inwards	4	18	1	13 3/6							A
		in ſhips not liable to it	4	19	8	5 3/12							B
N° 2. *The Picture of two feet ſquare, and under four feet ſquare, which ſhall produce four ſuperficial feet or upwards, and under 16 ſuperficial feet.*													
French	Imported by Britiſh	in ſhips liable to the one per cent. inwards	1	18	7	3 1/15							C
		in ſhips not liable to it	1	18	11	8 6/8							D
	Imported by Strangers	in ſhips liable to the one per cent. inwards	1	18	1	12 2/3							E
		in ſhips not liable to it	1	18	5	16 2/6							F
Not French	Imported by Britiſh	in ſhips liable to the one per cent. inwards	3	6	9	10 2/60							G
		in ſhips not liable to it	3	7	10	8 10/24							H
	Imported by Strangers	in ſhips liable to the one per cent. inwards	3	5	5	2 2/6							I
		in ſhips not liable to it	3	6	5	10 2/12							K
N° 3. *The picture under two feet ſquare, which ſhall produce leſs than 4 ſuperficial feet.*													
French	Imported by Britiſh	in ſhips liable to the one per cent. inwards	0	19	3	11 8/15							L
		in ſhips not liable to it	0	19	5	14 3/8							M
	Imported by Strangers	in ſhips liable to the one per cent. inwards	0	19	0	16 1/3							N
		in ſhips not liable to it	0	19	2	18 1/6							O

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	—	—	—	—	3	5	1	1 $\frac{15}{24}$	—	—	—	—	—	—	—	—	Old ſubſ. one per cent inwards, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. impoſt 1692 N° 77, new duty on ſpice and pictures, add[l] duty on ſpice and pictures, & ſubſidy 1747.
B	—	—	—	—	3	5	1	1 $\frac{15}{24}$	—	—	—	—	—	—	—	—	The ſame branches, except the one per cent. inwards.
C	2	3	4	14 $\frac{10}{24}$	—	—	—	—	—	—	—	—	—	—	—	—	Old ſ. one per cent. inwards, new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. new duty on ſpice and pictures, add[l] duty on ſpice and pictures, & ſubſ. 1747.
D	2	3	4	14 $\frac{10}{24}$	—	—	—	—	—	—	—	—	—	—	—	—	The ſame branches, except the one per cent. inwards.
E	—	—	—	—	2	3	4	14 $\frac{10}{24}$	—	—	—	—	—	—	—	—	Old ſ. one per cent. inwards, new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36. French duty 2d 25 per cent. new duty on ſpice and pictures, add[l] duty on ſpice and pictures. & ſubſ. 1747.
F	—	—	—	—	2	3	4	14 $\frac{10}{24}$	—	—	—	—	—	—	—	—	The ſame branches, except the one per cent. inwards.
G	2	3	4	14 $\frac{10}{24}$	—	—	—	—	—	—	—	—	—	—	—	—	Old ſubſ. one per cent. inwards new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ impoſt 1692 N° 77, new duty on ſpice and pictures, additional duty on ſpice and pictures, & ſubſidy 1747.
H	2	3	4	14 $\frac{10}{24}$	—	—	—	—	—	—	—	—	—	—	—	—	The ſame branches, except the one per cent. inwards.
I	—	—	—	—	2	3	4	14 $\frac{10}{24}$	—	—	—	—	—	—	—	—	Old ſ. one per cent inwards, new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 77, new duty on ſpice and pictures, add[l] duty on ſpice and pictures, & ſubſidy 1747.
K	—	—	—	—	2	3	4	14 $\frac{10}{24}$	—	—	—	—	—	—	—	—	The ſame branches, except the one per cent. inwards.
L	1	1	8	7 $\frac{5}{24}$	—	—	—	—	—	—	—	—	—	—	—	—	Old ſ. one per cent. inwards, new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. new duty on ſpice and pictures, additional duty on ſpice and pictures, & ſ. 1747.
M	1	1	8	7 $\frac{5}{24}$	—	—	—	—	—	—	—	—	—	—	—	—	The ſame branches, except one per cent. inw.
N	—	—	—	—	1	1	8	7 $\frac{5}{24}$	—	—	—	—	—	—	—	—	Old ſ. one per cent. inwards, new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. new duty on ſpice and pictures, additional duty on ſpice and pictures, & ſ. 1747.
O	—	—	—	—	1	1	8	7 $\frac{5}{24}$	—	—	—	—	—	—	—	—	The ſame branches, except one per cent. inw.

Inwards.	Feigned rate. l.	s.	d.	20ths	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Not French — *Imported by Britiſh* — *in ſhips liable to the one per cent. inwards*	1	13	4	15 1/60							A
Not French — *Imported by Britiſh* — *in ſhips not liable to it*	1	13	11	4 5/24							B
Not French — *Imported by Strangers* — *in ſhips liable to the one per cent. inwards*	1	12	8	11 1/60							C
Not French — *Imported by Strangers* — *in ſhips not liable to it*	1	13	2	15 1/12							D

N. B. In the computation of the aforegoing duties, the Subſidy 1747 is practically taken in the Out-ports *at the higheſt feigned rate; ſo that this branch will uniformly ſtand, under the different circumſtances of importation before ſtated, at £ 0 5 1 1 15/24 under N° 1. at £ 0 3 4 14 10/24 under N° 2. and at £ 0 1 8 7 5/24 under N° 3. but in* London, *at £ 0 5 0 under N° 1. at £ 0 3 4 under N° 2. and at £ 0 1 8 under N° 3. It is to be obſerved alſo, that the rates and duties under N° 1. are expreſſed in ſuch fractional parts only as N° 2. and 3. produce on ſimple addition, without any operation of reduction to their loweſt denomination.*

Frames for Pictures, either with or without the Pictures, for every 20s. of their real value upon oath							E
Pike-heads — the piece				0	0	6	F
Pike-heads — *And beſides, for every hund. weight, containing 112 lb of* Iron							G
Pikes — without heads, the piece				0	3	6	H
Pikes — with heads, the piece				0	4	0	I
Pikes — *And beſides, for every hund. weight, containing 112 lb of* Iron							K
Pile weights. *Vide* Braſs.							
Pincers and Pliers — the dozen				0	4	0	L
Pincers and Pliers — *And beſides, for every hund. weight, containing 112 lb of* Iron							M
Pins — the dozen thouſand				2	10	0	N
Pins — *And beſides, if* Braſs, *the dozen thouſand*							O
Pins — *And beſides, if* Iron, *the hundred weight, containing 112 lb*							P
Pins — *But may not be imported by any* merchant-ſtranger *to be ſold upon pain of forfeiture, as per Index.*							
Pintadoes, or Callico cupboard cloths *(not brought from Eaſt-India or China)* the piece				0	6	8	Q
And beſides, as manufactures of Cotton, for every 20s. of the groſs price at the candle							R

DUTIES TO BE

	Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	1	1	8	$7\frac{5}{24}$													Old subs. one per cent. inwards, new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 77, new duty on spice and pictures, add^{l} duty on spice and pictures, & subs. 1747.
B	1	1	8	$7\frac{5}{24}$													The same branches, except the one per cent. inwards.
C					1	1	8	$7\frac{5}{24}$									Old subs. one per cent. inwards, new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 77, new duty on spice and pictures, add^{l} duty on spice and pictures, and subs. 1747.
D					1	1	8	$7\frac{5}{24}$									The same branches except the last.
E	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 77, & subs. 1747.
F	0	0	1	$3\frac{1}{10}$	0	0	1	$4\frac{3}{5}$	0	0	1	$0\frac{1}{4}$					Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
G	0	4	8	5	0	4	8	5	0	4	8	5					Impost 1690 N° 24.
H	0	0	8	$1\frac{7}{10}$	0	0	8	$12\frac{1}{5}$	0	0	7	$1\frac{3}{4}$					Old subsidy, new subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ subs. & subs. 1747.
I	0	0	9	$4\frac{4}{5}$	0	0	9	$16\frac{4}{5}$	0	0	8	2					
K	0	4	8	5	0	4	8	5	0	4	8	5					Impost 1690 N° 24.
L	0	0	9	$4\frac{4}{5}$	0	0	9	$16\frac{4}{5}$	0	0	8	2					Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
M	0	4	8	5	0	4	8	5	0	4	8	5					Impost 1690 N° 24.
N	0	9	7	10	0	10	3		0	8	5	5	0	7	3		Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
O	0	2	4	$2\frac{1}{2}$	0	2	4	$2\frac{1}{2}$	0	2	4	$2\frac{1}{2}$	0	2	4	$2\frac{1}{2}$	Impost 1692 N° 13.
P	0	4	8	5	0	4	8	5	0	4	8	5					Impost 1690 N° 24. *In which case, there is no drawback of any of the duties to the British colonies or plantations in America.*
Q	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 59, & subs. 1747.
R	0	2	10	4	0	2	10	4	0	2	10	4	0	2	10	4	Duty on white callicoes, dimities, and other manufactures of cotton, &c.

Inwards.

	Rates, By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Pipe or Hogshead staves — the hundred, containing six score	0	6	8				
of — *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
of — *and directly from any part of* America. *See the note* * *after* Great Balks.							
from — *any part of* Europe (*except* Ireland *and* France							A
from — Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company* —							B
from — *any part of* Asia *within the limits of such charters. See the N. B. after* Small Balks.							
of — France, *either directly from thence, or from any other parts*							C
of — *any French colony or plantation*							D
N. B. For the circumstances of restriction on importation, and of their paying aliens duty when in ships liable thereto, see the note after Balks.							
Pipes — for children, the groce, containing 12 dozen	0	8	0				E
Pipes — for tabors, the dozen	0	4	0				F
Pipes — of glass. *Vide* Glass.							
Pitch, small or great band, the last, containing 12 barrels	2	10	0				G
And besides, not being of the product of any of the dominions or plantations of the crown of Great-Britain, *the last*							H
But may not be imported in any other than British or Irish ships, or ships of the built of the country of which the said Pitch *is the product, &c. See* Deal boards, *and* Goods inwards, *in the Index. And,*							
By 12 *Car. II. cap.* 18. § 9. *when imported in such foreign-built ships, of the country, &c. to pay duty as if imported by* aliens.							
By 9 *Geo. III. cap.* 35. § 2, *and* 3. *no* Pitch *can be exported, or entered for exportation, by way of merchandize to foreign parts from the port of* London, *till the pre-emption or refusal thereof hath been offered and tendered to the Commissioners of his Majesty's Navy* eight days *before; nor from* any other port or place *in this kingdom, till such tender hath been made* twenty days *before, under the penalty of forfeiture: and in the case of exportation made without any discovery, the owner or exporter is to forfeit the value thereof, to be estimated according to the best price this article then bears at London.*							
Plaister of Paris, the mount, containing three thousand weight	2	0	0				I
Plane irons — the dozen	0	2	0				K
Plane irons — *And besides, for every hundred weight, containing* 112 lb							L
Planks — of Ireland, the hundred feet, containing five score	0	12	6				M
Planks — *Vide in* Wood.							
Plat, called **Bermudas plat**, for hats, the pound				0	0	6	
But by the 10 *Geo. III. cap.* 43. *the above rate is, from and after the* 24 *of June,* 1770, *repealed, and in lieu thereof, the following one substituted; and the several duties payable before the former rate was repealed, are from said* 24 *of June, to be computed on this new rate, viz.*							

	DUTIES TO BE														The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.						
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	1	10	18	0	1	11	18	0	1	9	—	0	1	7	2	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, impoſt 1690 N° 49, & ſubſidy 1747.
B	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
C	0	4	6	3	0	4	7	3	0	2	8	5	0	2	6	7	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, ſubſ. 1747, & French duty.
D	0	2	10	3	0	2	11	3	0	2	8	5	0	2	8	5	The ſame branches except the laſt.
E	0	1	6	9 $\frac{3}{5}$	0	1	7	13 $\frac{3}{5}$	0	1	4	4	0	1	1	18 $\frac{2}{5}$	Old ſubſ. new ſubſ. $\frac{2}{3}$ ſubſidy, $\frac{2}{3}$ ſubſ. & ſubſ. 1747.
F	0	0	9	4 $\frac{4}{5}$	0	0	9	16 $\frac{4}{5}$	0	0	8	2	0	0	6	19 $\frac{1}{5}$	
G	0	9	7	10	0	10	3	—	0	8	5	5	0	7	3	—	
H	0	1	2	1 $\frac{1}{4}$	0	1	2	1 $\frac{1}{4}$	0	1	2	1 $\frac{1}{4}$	0	1	2	1 $\frac{1}{4}$	Impoſt 1692 N° 60.
I	1	7	0	18	1	7	6	18	0	16	1	10	0	15	2	2	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
K	0	0	4	12 $\frac{2}{5}$	0	0	4	18 $\frac{2}{5}$	0	0	4	1	—	—	—	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
L	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impoſt 1690 N° 24.
M	0	2	4	17 $\frac{1}{2}$	0	2	6	15	0	2	1	6 $\frac{1}{4}$	0	1	9	15	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.

Inwards.	Rate.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	Rates. By 11 Geo. I. cap. 7. l.	s.	d.	
Upon all Platting, *or other manufactures of* Baſt, Straw, Chip, Cane, *or* Horſe hair, *to be uſed in, or proper for making of Hats or Bonnets, for every pound weight averdupois, and ſo proportionally for any greater or leſſer quantity*	l. s. d. 0 6 8							A
But if of France								B
But cannot, by the above law, be imported into any port of Great-Britain but the port of London, *and thither in bales or tubs only, each of which ſhall contain two hundred and twenty four pounds weight averdupois of ſuch Platting, or other manufactures reſpectively, under the penalty of forfeiture, and alſo of the ſhip, if* not exceeding the burthen of fifty tons, *as noted in the Index.* *For the regulations on the removal of theſe goods, either by land or water, from any Out-port into the port of London, or to any place within the diſtance of* 20 *miles from the Royal Exchange, ſee alſo the Index.*								
Platain, for dyers uſe, as by 3 *and* 4 *Q. Ann. cap.* 4. *for every* 20*s. of the value upon oath*								C
PLATE: ſilver, white, or ungilt, the ounce		0	4	0				D
of France								E
of India or China								F
of all other places								G
of ſilver, parcel gilt, the ounce		0	4	6				H
of France								I
of India or China								K
of all other places								L
of ſilver gilt, the ounce		0	5	0				M
of France								N
of India or China								
of all other places								
Vide Bullion.								
wrought of gold, the ounce					4	0	0	

	DUTIES TO BE Paid on Importation. By British.				By Strangers.				Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	Old subsidy, new subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, impost 1692 N° 77, & subsidy 1747.
B	0	4	6	3	0	4	7	3	0	2	8	5	0	2	6	7	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 36, French duty 2d 25 per cent. & subsidy 1747.
C	0	2	10	13	0	3	1	13	0	2	4	19	0	1	11	5	Old subs. impost 1692 N° 77, & subsidy 1747.
D	0	3	2	9 $\frac{4}{5}$	0	3	3	1 $\frac{4}{5}$	—	—	—	—	—	—	—	—	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 36, French duty 2d 25 per cent. duty on wrought plate, & s. 1747.
E	0	2	4	17 $\frac{4}{5}$	0	2	5	9 $\frac{4}{5}$	—	—	—	—	—	—	—	—	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1690 N° 29, imp. 1692 N° 61, duty on wrought plate, s. 1747, & s. 1759.
F	0	1	5	9 $\frac{4}{5}$	0	1	6	1 $\frac{4}{5}$	—	—	—	—	—	—	—	—	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 61, duty on wrought plate, & subs. 1747.
G	0	3	6	11 $\frac{1}{40}$	0	3	7	4 $\frac{21}{40}$	—	—	—	—	—	—	—	—	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 36, French duty 2d 25 per cent. duty on wrought plate, & subs. 1747.
H	0	2	7	15 $\frac{1}{40}$	0	2	8	8 $\frac{21}{40}$	—	—	—	—	—	—	—	—	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1690 N° 29, imp. 1692 N° 61, duty on wrought plate, s. 1747, & s. 1759.
I	0	1	6	18 $\frac{21}{40}$	0	1	7	12 $\frac{1}{40}$	—	—	—	—	—	—	—	—	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 61, duty on wrought plate, & subs. 1747.
K	0	3	10	12 $\frac{1}{4}$	0	3	11	7 $\frac{1}{4}$	—	—	—	—	—	—	—	—	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 36, French duty 2d 25 per cent. duty on wrought plate, & subs. 1747.
L	0	2	10	12 $\frac{1}{4}$	0	2	11	7 $\frac{1}{4}$	—	—	—	—	—	—	—	—	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1690 N° 29, imp. 1692 N° 61, duty on wrought plate, s. 1747, & s. 17 9.
M	0	1	8	7 $\frac{1}{4}$	0	1	9	2 $\frac{1}{4}$	—	—	—	—	—	—	—	—	Old s. new s. $\frac{1}{3}$ subs. $\frac{2}{3}$ s. impost 1692 N° 61, duty on wrought plate, & subs. 1747.
N	0	19	1	16	1	0	1	16	0	17	3	—	0	15	4	4	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 77, & s. 1747.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Plates, vocat. single, white, or black — the hundred plates	0	13	4				A
single, white, or black — the barrel, containing three hundred plates	2	0	0				B
double, white, or black — the hundred plates	1	6	8				C
double, white, or black — the barrel, containing three hundred plates	4	0	0				D
Harneſs plates, or Iron doubles — the plate	0	1	0				E
Harneſs plates, or Iron doubles — the bundle, containing ten plates	0	10	0				F
Plates of iron for ſaws, pay duty as Iron wares manufactured, not otherwiſe rated. See page 314.							
Potters clay, for every 20 *s. value upon oath*							G
Platters of wood, the ſhock, containing ſixty				0	10	0	H
Playing tables of walnut-tree, the pair	0	6	8				I
Playing tables *Vide* Tables *in* T.							
Pliers. *Vide* Pincers.							
Points of capiton, the great groce, containing 12 ſmall groce	2	0	0				K
Points of fine ſilk, the ſmall groce, containing 12 dozen	1	10	0				L
Points of thread, the great groce, containing 12 ſmall groce	1	0	0				M
But may not be imported by any merchant-ſtranger *to be ſold upon pain of forfeiture, as per Index; which alſo ſee, for further circumſtances of their prohibition to be uttered or ſold in Great-Britain.*							
Pomegranates, the thouſand	2	0	0				N
Pomegranate peels. *Vide in* Drugs.							
Pomice stones, the ton	0	13	4				O
Porcelain, or **China ware.** *Vide* Earthen ware.							
Pork — the ſide	0	5	0				P
Pork — the ton	6	0	0				Q
For the circumſtances of its prohibition ſee Beef, *page* 156 *preceding.*							
Potatoes, the hundred weight, containing 112 lb	0	16	8				R
Pots — of earth or ſtone — covered, the hundred, containing five ſcore	1	6	8				S
Pots — of earth or ſtone — * uncovered, the hundred caſt, containing a gallon to every caſt, whether in one pot, or more	2	10	0				T
Pots — vocat. Galley-pots, the hundred, containing five ſcore	2	0	0				U
Pots — of iron — Flemiſh making, the dozen	3	0	0				X
Pots — of iron — French making, the dozen	3	0	0				Y
Pots — vocat. Melting-pots for goldſmiths, the hundred	0	3	0				Z
N. B. It is the practice for the importer to endorſe from his invoice the number in each package upon the warrant, and ſwear to the quantity; by which means the officers of the waterſide prove ſuch of them as they chuſe, and do not count out the whole.							
Pouches.							
But may not be imported by any merchant-ſtranger *to be ſold upon pain of forfeiture, as per Index.*							
Powder, called **Hair powder.**							
By the 3 *Geo. I. cap.* 4. *it is declared and enacted,* " *That after the* 27 *of May,* " 1717, *Hair powder made of Starch, or other Powder that will ſerve for* " *the ſame uſes as Starch, ſhall, on the importation thereof, be ſubject and*							

* *N. B. Garden pots of ſtone ware are by practice charged duty* ad valorem, *this rate regarding only Juggs, Chamber pots, &c. which are uſually imported on ſtrings, each ſtring generally containing* 3 *caſts.*

	DUTIES TO BE Paid on Importation. By British.				By Strangers.				Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	6	7	11	0	6	9	11	0	6	3	15	0	5	11	19	Old subsidy, new subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ subs. impost 1690 N° 39, & subsidy 1747.
B	0	19	10	13	1	0	4	13	0	18	11	5	0	17	11	17	
C	0	13	3	2	0	13	7	2	0	12	7	10	0	11	11	18	
D	0	19	9	6	2	0	9	6	1	17	10	10	1	15	11	14	
E	0	1	5	6 $\frac{1}{5}$	0	1	5	9 $\frac{1}{5}$	0	1	5	0 $\frac{1}{2}$					
F	0	14	5	2	0	14	6	12	0	14	2	5					
G	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 77, & subs. 1747.
H	0	2	4	14 $\frac{1}{2}$	0	2	6	4 $\frac{1}{2}$	0	2	1	17 $\frac{1}{2}$	0	1	11	0 $\frac{1}{2}$	
I	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	
K	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	
L	0	5	9	6	0	6	1	16	0	5	0	15	0	4	4	4	
M	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
N	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	Old subsidy, new subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ subsidy, & subsidy 1747.
O	0	2	6	16	0	2	8	16	0	2	3	—	0	1	11	4	
P	0	0	11	11	0	1	0	6	0	0	10	2 $\frac{1}{2}$	0	0	8	14	
Q	1	3	1	4	1	4	7	4	1	0	3	—	0	17	4	16	
R	0	3	2	10	0	3	5	—	0	2	9	15	0	2	5	—	
S	0	5	1	12	0	5	5	12	0	4	6	—	0	3	10	8	
T	0	9	7	10	0	10	3	—	0	8	5	5	0	7	3	—	
U	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	
X	1	5	7	7	1	6	4	7	1	4	2	5	—	—	—	—	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1690 N° 40, & subs. 1747.
Y	2	0	7	7	2	1	4	7	1	4	2	5	—	—	—	—	Old s. new s. $\frac{1}{3}$ subs. $\frac{2}{3}$ s. impost 1692 N° 36, French duty 2d 25 per cent. & subs. 1747.
Z	0	0	6	18 $\frac{3}{5}$	0	0	7	7 $\frac{3}{5}$	0	0	6	1 $\frac{1}{2}$	0	0	5	4 $\frac{2}{5}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
" liable to the ſame or the like ſeveral and reſpective duties as foreign Starch " on the importation thereof is liable to; and ſuch Powder ſhall be intituled " to the like drawback upon exportation:" wherefore its duties will ſtand as follow;							
	Rate, as Starch. *l.*	*s.*	*d.*				
Hair powder, as above, the hundred weight, containing 112 lb —	5	0	0				A
Powder of ſago. Vide *Sago powder under letter* S.							
POWDER of braſs for japanning, the ounce				0	0	6	B
Powder of ſilver, for every 20*s. value upon oath*							C
PRINTS of paper (except of India or China) the piece				0	0	6	
of the manufacture of France							D
of all other places							E
By the opinion of the King's Attorney-general, taken in the year 1729, *it appears,*							
That miſcellaneous Prints, proper for furniture, *though put or ſtitched together in the nature of books, are to be charged with the duty by the piece, according to the rate aforegoing. But,*							
That printed collections of Medals, Architecture, *and* Mathematicks, *which are properly books or treatiſes upon theſe ſubjects, though intermixt with Prints to explain or illuſtrate the ſeveral parts of them, or perhaps the whole printed off upon copper-plates, ought to be deemed books; and that collections of* Statues, Palaces, Ruins, Churches, &c. *if they are entire collections, bearing the name of ſome particular author, or ſuch as are uſually bound up together, or ſold together in one book, ought to be deemed* Books, *and pay the duty only as ſuch.*							
PRUNES. *Vide in* Grocery.							
PRUNES of Brunolia. *Vide in* Drugs.							
PUDDINGS. *Vide in* Sauſages.							
PULLEYS, vocat. of Braſs, the dozen	0	4	0				F
PULLEYS, vocat. of Iron, the groce, containing 12 dozen	5	0	0				G
PULLEYS, vocat. of Iron, *And beſides, for every hundred weight, containing* 112 lb *of* Iron							H
PULLEYS, vocat. of Wood, the groce, containing 12 dozen	1	0	0				I
PUMMELS.							
But may not be imported to be ſold, bartered, or exchanged, on forfeiture thereof, or the value, as per Index.							
PUNSONS and GRAVERS for goldſmiths, the pound	0	1	0				K
And beſides, for every hundred weight, containing 112 lb *of* Iron							L
PUPPETS. *Vide* Babies.							
PURSES.							
But may not be imported by any merchant-ſtranger *to be ſold, upon pain of forfeiture, as per Index; which alſo ſee, for the further circumſtances of their prohibition to be uttered or ſold.*							
Pulſe of all ſorts is, by 13 *Geo. III. cap.* 1. *admitted to be imported from any part of* Europe *or* Africa, duty-free, *to the* 1 *January,* 1774.							

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	3	15	4	—	3	16	7	—	—	—	—	—	—	—	—	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 45, duty on hides, ſkins, ſtarch, and hair powder, &c. imported; addl duty on ſope, paper, ſtarch, and hair powder, &c. & ſubſ. 1747.
B	0	0	1	$8\frac{9}{40}$	0	0	1	$10\frac{9}{40}$	0	0	1	$5\frac{7}{8}$	0	0	1	$3\frac{1}{40}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
C	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	
D	0	0	4	$1\frac{9}{40}$	0	0	4	$2\frac{9}{40}$	0	0	2	$8\frac{5}{8}$	0	0	2	$5\frac{21}{40}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
E	0	0	1	$8\frac{9}{40}$	0	0	1	$10\frac{9}{40}$	0	0	1	$5\frac{7}{8}$	0	0	1	$3\frac{1}{40}$	Old ſ. new ſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
F	0	0	11	$9\frac{4}{5}$	0	1	0	$1\frac{4}{5}$	0	0	10	7	0	0	9	$4\frac{1}{5}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 13, & ſubſ. 1747.
G	0	19	3	—	1	0	6	—	0	16	10	10	—	—	—	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
H	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impoſt 1690 N° 24.
I	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
K	0	0	2	$6\frac{1}{5}$	0	0	2	$9\frac{1}{5}$	0	0	2	$0\frac{1}{2}$	—	—	—	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
L	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impoſt 1690 N° 24.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Q.							
QUAILS, the dozen	0	8	0				A
QUARTERS. *Vide* Wood.							
QUILLS, vocat. Goose-quills, the thousand	0	2	0				B
QUILTING of all sorts, whether of Linen, Callico, or Cotton (not of India or China) the yard				0	5	0	
of Linen, the yard							C
of Callico, the yard							D
of Cotton, the yard							E
And besides, for every 20s. of the gross prices of the Callico and Cotton quilting at the candle							F
QUILTS: of callico, the piece	2	0	0				G
And besides, for every 20s. of the gross price at the candle							H
French making, the dozen	4	16	0				I
of sattin, or other silk, the piece	6	13	4				K
But by the 6 Geo. III. cap. 28. continued by 11 Geo. III. cap. 49. to the 14 June, 1776, &c. all Wrought Silks *are prohibited to be imported; except such as are manufactured in and imported from the East-Indies, and* Silk Crapes *and* Tiffanies *of the manufacture of Italy.*							
QUINCES, the hundred	0	8	0				L
R.							
RACKEE. *Vide* Spirits.							
RACKETS, the piece	0	0	8				M
RACKET HOOPS, the dozen				0	1	6	N
Rags old, old Ropes, *or* Junks, *or* old Fishing Nets, *fit only for the making of Paper or Pasteboard, may, by 11 Geo. I. cap. 7. § 10. be imported* duty-free; *so as a due entry be first made thereof in the Custom-house belonging to the port in which imported, in the same manner and form, expressing the quantities and qualities of the said goods, as was used and practised before the making of this act, and so as the same be landed in the presence of the proper officers: but on failure thereof, then to be liable to forfeiture.*							
RAISINS. *Vide in* Grocery.							

DUTIES TO BE

	Paid on Importation. By Britiſh.				Paid on Importation. By Strangers.				Repaid on due Exportation. To all places intituled by law (European and East-India goods to any Britiſh colony or plantation in AMERICA excepted.)				Repaid on due Exportation. To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	1	6	9 3/5	0	1	7	13 3/5	0	1	4	4	0	1	1	18 3/5	Old ſubſidy, new ſubſ. 1/3 ſubſ. 2/3 ſubſ. & ſubſ. 1747.
B	0	0	4	12 2/5	0	0	4	18 2/5	0	0	4	1	0	0	3	9 3/5	
C	0	1	2	7 1/4	0	1	3	2 1/4	0	1	0	18 3/4	0	0	11	10 1/4	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, & ſubſ. 1747.
D	0	1	10	16	0	1	11	11	0	1	9	7 1/2	0	1	7	19	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 26, & ſubſ. 1747.
E	0	1	2	7 1/4	0	1	3	2 1/4	0	1	0	18 3/4	0	0	11	10 1/4	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 27, & ſubſ. 1747.
F	0	2	10	4	0	2	10	4	0	2	10	4	0	2	10	4	Duty on white callicoes, dimities, and other manufactures of cotton, &c.
G	0	15	2	8	0	15	8	8	0	14	3	—	0	13	3	12	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 26, & ſubſ. 1747.
H	0	2	10	4	0	2	10	4	0	2	10	4	0	2	10	4	Duty on white callicoes, dimities, and other manufactures of cotton, &c.
I	3	4	11	15 1/5	3	6	2	3 1/5	1	18	8	8	1	16	5	0 4/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
K	1	18	2	—	1	19	10	—	1	15	0	—	1	11	10	—	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 43, & ſubſ. 1747.
L	0	1	6	9 3/5	0	1	7	13 3/5	0	1	4	4	0	1	1	18 3/5	Old ſubſidy, new ſubſ. 1/3 ſubſ. 2/3 ſubſ. & ſubſidy 1747.
M	0	0	1	10 4/5	0	0	1	12 4/5	0	0	1	7	0	0	1	3 1/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
N	0	0	4	6 7/40	0	0	4	10 27/40	0	0	3	17 5/8	0	0	3	9 3/40	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, & ſ. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
the ton	3	0	0				
By the 13 and 14 Car. II. cap. 11. § 25. is exonerated and discharged from the Subsidy of Poundage before set thereon, and is, by that act, rated to pay a Subsidy of Tonnage, *according to the following circumstances of importation; with drawback per ton of all but 1 l. to the British, and 1 l. 5 s. to the Stranger.* — Gross Old sub. l. s. d.							
When imported from foreign parts by British, in British ships	4	10	0				
When by Strangers, in any ships; or, By British in foreign ships	6	0	0				
The rest of the duties are payable on the rate above-mentioned; so that the neat sums, according to the several circumstances of importation, will be as follow;							
RAPE of GRAPES — *Of all places, except France, Filled, the ton*							A
Unfilled, the ton							B
And more to the rest of the duties							C
of France — Filled, the ton							D
Unfilled, the ton							E
And more to the rest of the duties							F
RAPESEED, the quarter	1	0	0				G
RAPIERS. *Vide* Swords.							
RASHES, vocat. — Bridges or Leyden rashes — the single piece, containing 15 yards	4	0	0				H
Bridges or Leyden rashes — the double piece, cont. two single pieces	7	0	0				I
Cloth rashes, the piece	18	0	0				K
For the circumstances of their prohibition to be uttered or sold in Great-Britain, see the Index.							
RATTANS. *Vide* Canes.							
RATTLES — for children, the groce, containing 12 dozen	1	6	8				L
RATTLES — with bells, the dozen	0	6	0				M
RAZORS — the dicker, containing ten	1	0	0				N
RAZORS — *And besides, for every hundred weight, containing 112 lb of* Steel							O
For the circumstances of their prohibition to be uttered or sold in Great-Britain, see the Index.							
RECORDERS, the set or case, containing five recorders	1	0	0				P
REEDS. *Vide* Canes.							
RENNET, the gallon				0	0	8	Q

	DUTIES TO BE Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	4	10	0	—	6	0	0	—	*3	10	0	—					Old subsidy.
									†4	15	0	—					
B	3	19	2	8	5	5	7	4	*2	19	2	8					
									†4	0	7	4					
C	0	8	8	8	0	8	8	8	0	8	8	8	0	8	8	8	New subs. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
D	4	10	0	—	6	0	0	—	*3	10	0	—					Old subsidy.
									†4	15	0	—					
E	3	19	2	8	5	5	7	4	*2	19	2	8					
									†4	0	7	4					
F	1	17	9	3	1	17	9	3	1	2	9	3	1	2	9	3	New subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ s. impost 1692 N° 36, French duty 2d 25 per cent. & subs. 1747.
G	0	11	4	4	0	11	7	4	0	10	10	10	0	10	4	16	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1690 N° 41, & s. 1747.
H	0	15	4	16	0	16	4	16	0	13	6	—	0	11	7	4	Old subs. new subs. $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, & subsidy 1747.
I	1	6	11	8	1	8	8	8	1	3	7	16	1	0	3	12	
K	3	9	3	12	3	13	9	12	3	0	9	—	2	12	2	8	
L	0	5	1	12	0	5	5	12	0	4	6	—	0	3	10	8	
M	0	1	1	17 $\frac{1}{5}$	0	1	2	15 $\frac{1}{5}$	0	1	0	3	0	0	10	8 $\frac{4}{5}$	
N	0	3	10	4	0	4	1	4	0	3	4	10	—				
O	0	5	1	17 $\frac{1}{2}$	0	5	1	17 $\frac{1}{2}$	0	5	1	17 $\frac{1}{2}$	—				Impost 1690 N° 46.
P	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
Q	0	0	1	18 $\frac{3}{10}$	0	0	2	0 $\frac{3}{10}$	0	0	1	14 $\frac{1}{2}$	0	0	1	10 $\frac{7}{10}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 77, & s. 1747.

* *By British.* † *By Strangers.*

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	Rates. By 11 Geo. I. cap. 7. l.	s.	d.	
Ribband { of cruel. *Vide* Caddas. of silk of all sorts, the pound	4	0	0				A
But by 3 *Geo. III. cap.* 21. *all* Ribbands of silk, *or mixed with any other materials, imported, are forfeited, and* 100 *l. by the importer; which penalty, by* 5 *Geo. III. cap.* 48. *is encreaſed to* 200 *l.*							
Rice, the hundred weight, containing 112 lb	1	6	8				B
By the 5 *Geo. III. cap.* 45. § 21. Rice *of the growth and produce of his Majeſty's colonies or plantations in America, may be imported into the ports of* Chicheſter, Exeter, Poole, Plymouth, Sandwich and Southampton *in* South-Britain, *and* Glaſgow *in* North-Britain, *and the Members thereunto belonging, from any of the Britiſh plantations, for no other purpoſe but to be exported to foreign parts, and may be landed on paying down one half of the Old Subſidy on the rate above-mentioned, and no more, which ſhall not be drawn back upon exportation. But,*							
The Importer of ſuch Rice is to give notice to the Collector and Comptroller of ſuch reſpective ports before-mentioned, wherein ſuch ſhips ſhall arrive, of his intention to export the whole cargo of ſuch Rice immediately in the ſame ſhip to foreign parts, and the maſter of ſuch ſhip ſhall ſo export his cargo accordingly: and ſuch importer ſhall give bond (for the form of which ſee the Appendix) with one or more ſufficient ſecurities, to his Majeſty, his heirs and ſucceſſors, in double value of the Rice ſo imported, for the payment of the remaining duties within ſixty days from the date of ſuch bond, for all ſuch Rice as ſhall be landed out of any ſhip ſo entered and reported; which bond ſhall and may be vacated and diſcharged, upon payment of the ſaid remaining duties within the time before limited and appointed, or upon the ſaid Rice being duly reſhipped and exported. And,							
By the 12 *Geo. III. cap.* 60. § 10. *the ſame liberty is extended to the ports of* Briſtol, Lancaſter, Liverpool, *and* Whitehaven *in* South-Britain, *under the ſame rules, regulations, and reſtrictions, in all reſpects, as are preſcribed and directed by the afore-mentioned act.*							
The duty therefore to be paid down at ſuch ports, in the caſes before-mentioned, will be,							
For every hundred weight of Rice, containing 112 lb							C
But,							
By 13 *Geo. III. cap.* 7. *it is declared and enacted,* "*That, from and after* "*the paſſing of that act (the* 24 *December,* 1772) *it ſhall and may be* "*lawful for any perſon or perſons, to import into Great-Britain, from any* "*of his Majeſty's colonies in America, at any time before the firſt day of May,* "1780, any Rice, *without the payment of any* ſubſidy, cuſtom, duty, *or* "impoſition whatſoever."							
Rims for ſieves, the groce, containing 12 dozen	0	6	0				D
Rings, vocat. Rings of braſs, copper, or St. Martin's, gilt, the groce, containing 12 dozen	1	0	0				E
And beſides, if Braſs, *for every* 20*s. of the rate*							F
And beſides, if Copper, *the hundred weight, containing* 112 lb							G
For the circumſtances of the prohibition of Copper Rings *to be uttered or ſold in Great-Britain, ſee the Index.*							

	DUTIES TO BE															
	Paid on Importation.								Repaid on due Exportation.							
	By Britiſh.				By Strangers.				To all places intituled by law (European and East-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
A	1	4	9	6	1	5	9	6	1	2	10	10	1	0	11	14
B	0	6	4	12	0	6	8	12	0	5	9	—	0	5	1	8
C	0	0	7	12	0	0	7	12	—	—	—	—	—	—	—	—
D	0	1	1	17 $\frac{1}{5}$	0	1	2	15 $\frac{1}{5}$	0	1	0	3	0	0	10	8 $\frac{4}{5}$
E	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16
F	0	0	11	5	0	0	11	5	0	0	11	5	0	0	11	5
G	0	16	4	17 $\frac{1}{2}$	0	16	4	17 $\frac{1}{2}$	0	16	4	17 $\frac{1}{2}$	0	16	4	17 $\frac{1}{2}$

The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.

A — Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, impoſt 1690 N° 43, imp. 1692 N° 67, & ſ. 1747.

B — Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 62, & ſ. 1747.

C — One half old Subſidy.

D, E — Old ſubſ. new ſubſ. $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſ. & ſubſ. 1747.

F — Impoſt 1692 N° 13.

G — Impoſt 1692 N° 24.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Rings, vocat.							
for curtains, the pound	0	1	4				A
But may not be imported by any merchant-ſtranger *to be ſold, upon pain of forfeiture, as per Index; which alſo ſee, for further circumſtances of their prohibition to be uttered or ſold.*							
of hair, the groce, containing 12 dozen	0	3	0				B
for keys, the groce, containing 12 dozen	0	9	0				C
And beſides, for every hundred weight, containing 112 lb *of* Iron							D
ſmall, the box, containing two groce, 12 dozen to each groce	0	10	0				E
of wire, the groce, containing 12 dozen	0	4	0				F
Ropes * new. *Vide* Cordage. old (fit only for making paper or paſteboard.) *Vide* Rags.							
Rosin, the hundred weight, containing 112 lb	0	6	8				G
And beſides, of all ſorts (except French Roſin) not being of the product of any of the dominions and plantations belonging to the crown of Great-Britain, the hundred weight							H
But may not be imported in any other than Britiſh or Iriſh ſhips, or ſhips of the built of the country of which it is the produce, or of ſuch port where the ſame can only, or is moſt uſually firſt ſhipped for tranſportation, as per Index.							
And,							
By 12 *Car. II. cap.* 18. § 9. *when imported in ſuch foreign-built ſhips, to pay duty as if imported by* aliens.							
By 13 *and* 14 *Car. II. cap.* 11. § 23. *no* Roſin *can be imported from the* Netherlands or Germany *upon any pretence whatſoever, in any ſort of ſhips or veſſels whatſoever, upon the penalty of forfeiture, as alſo of the ſhip and furniture.*							
Rosa solis. *Vide* Spirits.							
Rubies. *Vide* Diamonds.							
Rugs, vocat. Iriſh rugs, the piece	0	13	4				I
Poliſh rugs, the piece	1	0	0				K
Rum. *Vide* Spirits.							
Rye *Vide in* Corn. meal. *Vide* Meal.							
S.							
Sack-cloth the hundred ells, containing ſix ſcore	8	0	0				L
of ſingle thread, the piece, containing 15 yards	0	10	0				M
with white threads, the yard	0	1	0				N
with ſilk, the yard	0	1	6				O
Saddles of steel the piece	1	0	0				P
And beſides, for every hundred weight, containing 112 lb *of* Steel							Q
For the circumſtances of prohibition of all Saddles and Saddle-trees, or Harneſs pertaining to Saddles, to be uttered or ſold in Great-Britain, or to be imported by any merchant-ſtranger *to be ſold, ſee the Index.*							

N. B. When any foreign Cordage *in Junks, Ropes, Shrouds, or other Rigging is imported, which ſometimes is half, or one third worn, it is the practice to enter it as* Cordage, *ſee page* 190, *and to allow at the Waterſide a proper abatement, in proportion to its wear.*

	Duties to be Paid on Importation. By British.				Duties to be Paid on Importation. By Strangers.				Duties to be Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.)				Duties to be Repaid on due Exportation. To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	0	3	16 3/5	0	0	4	0 3/5	0	0	3	9	0	0	3	1 2/5	Old subsidy, new subsidy, 1/3 subsidy, 2/3 subsidy, impost 1692 N° 13, & subs. 1747.
B	0	0	6	18 3/5	0	0	7	7 3/5	0	0	6	1 1/2	0	0	5	4 2/5	Old subsidy, new subsidy, 1/3 subsidy, 2/3 subsidy, & subs. 1747.
C	0	1	8	15 4/5	0	1	10	2 4/5	0	1	6	4 1/2					
D	0	4	8	5	0	4	8	5	0	4	8	5					Impost 1690 N° 24.
E	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old subs. new subs. 1/3 s. 2/3 subsidy, & subs. 1747.
F	0	0	9	4 4/5	0	0	9	16 4/5	0	0	8	2	0	0	6	19 1/5	
G	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
H	0	0	7	10	0	0	7	10	0	0	7	10	0	0	7	10	Impost 1692 N° 63.
I	0	2	6	16	0	2	8	16	0	2	3		0	1	11	4	Old subsidy, new subs. 1/3 subs. 2/3 subs. & subs. 1747.
K	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
L	1	10	9	12	1	12	9	12	1	7	0		1	3	2	8	
M	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	
N	0	0	2	6 1/5	0	0	2	9 1/5	0	0	2	0 1/2	0	0	1	14 4/5	
O	0	0	3	9 3/10	0	0	3	13 4/5	0	0	3	0 3/4	0	0	2	12 1/5	
P	0	3	10	4	0	4	1	4	0	3	4	10					
Q	0	5	1	17 1/2	0	5	1	17 1/2	0	5	1	17 1/2					Impost 1690 N° 46.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
SAFFLORE, *for dyers uſe, as by* 3 *and* 4 *W. Ann. cap.* 4. the pound	0	1	0				
But by 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered, and landed,* duty-free.							
But on failure thereof, then to pay							A
SAFFRON, the pound	1	10	0				B
And beſides, if of France							C
SAILS. *Vide in* Linen.							
SALT, vocat. White or Spaniſh ſalt, the buſhel *(containing* 84 *pounds weight)*	0	0	8				D
And beſides (except for ſuch as ſhall be uſed in curing of Fiſh) the like buſhel							E
White or Spaniſh ſalt, the wey, containing 40 buſhels *(each buſhel* 84 *pounds)*	1	6	8				F
And beſides (except for ſuch as ſhall be uſed in curing of Fiſh) the like wey							G
Bay or French ſalt, the like buſhel	0	0	6				H
And beſides (except for ſuch as ſhall be uſed in curing of Fiſh) the like buſhel							I
Bay or French ſalt, the wey, containing 40 buſhels *(each buſhel* 84 *pounds)*	1	0	0				K
And beſides (except for ſuch as ſhall be uſed in curing of Fiſh) the like wey							L
And more, for every buſhel of Salt *(not being of the product and manufacture of Great-Britain) except ſuch as is intended for the curing of Fiſh for exportation only, or for curing ſuch Herrings as ſhall be entered with the officer of the place for home-conſumption, and charged with the duties chargeable thereon, to be ſatisfied and paid by the importer in ready money, before landing*							M
But *If ſuch importer gives ſecurity for payment within ſix months time from the importation, then this duty to be ſo ſecured by bond is, for every ſuch buſhel*							N

By 5 *Geo. I. cap.* 18. § 11. *it is declared and enacted,* "*That all* Salt *imported from the iſlands of* Jerſey, Guernſey, Sark, *and* Alderney, "*ſhall be liable to the ſame duties, upon the importation thereof, as any* "*other* foreign Salt whatſoever."

N. B. The ſaid act, and alſo the act of 29 *Geo. II. cap.* 23. *having allowed the curers of Fiſh, or any perſon or perſons whomſoever, to import foreign Salt, without paying any duty for the ſame, for curing of Fiſh for exportation only; except the cuſtoms payable upon the importation of ſuch foreign Salt, the ſame being landed and weighed in the preſence of an officer for the duties on Salt, and lodged in a warehouſe, under the lock and key of the ſaid officer, as well as the proprietor of the ſaid Salt; it muſt there remain, in the cuſtody of the ſaid officer, jointly with the ſaid proprietor of the Salt, till delivered into the ſole cuſtody of ſuch proprietor, on his making oath and giving ſecurity to account for it, as required by law: for further particulars, ſee Branch* Exciſe Duty on Salt imported, *page* 121, *and the Index.*

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation:								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	0	1	3 2/5	0	0	1	6 2/5	0	0	0	17 7/10	0	0	0	12	Old ſubſidy, and ſubſidy 1747.
B	0	5	9	6	0	6	1	16	0	5	0	15	0	4	4	4	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
C	0	14	6	7 1/2	0	14	6	7 1/2	0	7	0	7 1/2	0	7	0	7 1/2	Impoſt 1692 N° 36, & French duty 2d 25 per cent.
D	0	0	1	10 4/5	0	0	1	12 4/5	0	0	1	7	0	0	1	3 1/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
E	0	0	1	8 1/8	0	0	1	8 1/8	0	0	1	8 1/8	0	0	1	8 1/8	Impoſt 1692 N° 64.*
F	0	5	1	12	0	5	5	12	0	4	6	——	0	3	10	8	Old ſubſidy, new ſubſ. 1/3 ſubſ. 2/3 ſubſidy, & ſubſidy 1747.
G	0	4	8	5	0	4	8	5	0	4	8	5	0	4	8	5	Impoſt 1692 N° 64.*
H	0	0	2	13 1/10	0	0	2	14 3/5	0	0	1	0 1/4	0	0	0	17 2/5	Old ſubſ. new ſubſ. 1/3 ſubſ. 2/3 ſ. French duty 2d 25 per cent. & ſubſ. 1747.
I	0	0	1	8 1/8	0	0	1	8 1/8	0	0	1	8 1/8	0	0	1	8 1/8	Impoſt 1692 N° 64.*
K	0	8	10	4	0	9	1	4	0	3	4	10	0	2	10	16	Old ſubſ. new ſubſ. 1/3 ſubſ. 2/3 ſ. French duty 2d 25 per cent. & ſubſ. 1747.
L	0	4	8	5	0	4	8	5	0	4	8	5	0	4	8	5	Impoſt 1692 N° 64.*
M	0	6	4	——	0	6	4	——	0	6	4	——	0	6	4	——	Duty on ſalt imported, commonly called, Exciſe on ſalt imported.
N	0	6	8	——	0	6	8	——	0	6	8	——	0	6	8	——	

* *This Impoſt is not due upon any* Salt *that is entered for the curing of Fiſh for exportation only, or Herrings for home-conſumption, and landed into joint cuſtody; nor can it ever afterwards be allowed to be paid up, and the Salt thereupon delivered for exportation.*

Inwards.

	Rates. By 12 Car. II. cap. 4.			By 11 Geo. I. cap. 7.			
	l.	s.	d.	l.	s.	d.	
Salt — *By* 12 *Car. II. cap.* 18. § 8, *and* 9. *no* Salt *can be imported in any other than Britiſh or Iriſh ſhips, or ſhips of the built of the country of which it is the produce, or of ſuch port where the ſame can only, or is moſt uſually firſt ſhipped for tranſportation: and,* *When imported in ſuch foreign-built ſhips, to pay duty as if imported by* aliens. *And,* *By* 13 *and* 14 *Car. II. cap.* 11. § 23. *no* Salt *can be imported from the* Netherlands or Germany *upon any pretence whatſoever, in any ſort of ſhips or veſſels whatſoever, upon the penalty of forfeiture, as alſo of the ſhip and furniture.* *By the* 7 *Geo. III. cap.* 45. § 10. *no* Salt *can be exported, or ſhipped, or laden on board any ſhip, veſſel, or boat, in order to be exported from the* Iſle of Man *to any place whatſoever, on forfeiture thereof, or its value, together with the ſhip, veſſel, or boat in which the ſame ſhall be laden, with all her furniture.* *Except* *Such quantities of Salt as are allowed by the act of* 12 *Geo. III. cap.* 58. § 5. *for any fiſherman inhabiting the Iſle of Man to load there on board any veſſel or boat employed in the fiſhery on the coaſts of the ſaid iſland, as ſhall be ſufficient and neceſſary for curing the cargo of herrings taken by ſuch veſſel or boat, under the ſecurity and conditions preſcribed by that law.*							
Salt petre, the hundred weight, containing 112 lb, *for dyers uſe, as by* 3 *and* 4 *Q. Ann. cap.* 4.	1	0	0	—	—	—	A
And beſides, if of Eaſt-India, the hundred weight							B
Sago powder. By 7 *Geo. III. cap.* 30. *may be imported by any perſon from any of his Majeſty's colonies in* North-America, *at any time before the firſt day of December,* 1781, duty-free.							
Sapan wood. Vide *Wood for dying.*							
Saphora *Vide* Barillia.							
Sausages or Puddings of Bolognia, or any other place, the pound	—	—	—	0	1	0	C
Saws, vocat. — Hand ſaws, the dozen	0	6	8	—	—	}	D
Leg ſaws, the piece	0	6	8	—	—	}	D
Tenant ſaws, the dozen	0	13	4	—	—	—	E
Whip ſaws, the piece	0	5	0	—	—	—	F
And beſides, for every hundred weight, containing 112 lb *of* Iron, *contained in any of the aforeſaid Saws*							G
Says — Double ſay or ſerge, the yard	0	12	0	—	—	—	H
Double ſays, or Flanders ſerges, the piece, containing 15 yards	9	0	0	—	—	—	I
Hounſcot ſay, the piece, containing 24 yards	6	0	0	—	—	}	K
Milled ſays, the piece	6	0	0	—	—	}	K
But for the circumſtances of their prohibition to be uttered or ſold in Great-Britain, ſee the Index.							
Scabbards and ſheaths for knives.							
But may not be imported to be ſold, bartered, or exchanged, upon pain of forfeiture, or the value, as per Index.							

	Duties to be												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intitled by law (European and Eaſt-India goods to any Britiſh colony or plantation in America excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	1	11	8	0	2	2	8	0	1	5	14	0	1	0	—	Old ſubſidy, & ſubſidy 1747.
B	0	4	9	—	0	4	9	—	0	4	9	—	0	4	9	—	Impoſt 1690 N° 29, & ſ. 1759.
C	0	0	2	17 9/20	0	0	3	0 9/20	0	0	2	11 3/4	0	0	2	6 1/20	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſ. 1747.
D	0	1	3	8	0	1	4	8	0	1	1	10					Old ſubſidy, new ſubſidy, 1/3 ſubſidy, 2/3 ſubſidy, & ſubſ. 1747.
E	0	2	6	16	0	2	8	16	0	2	3	—					
F	0	0	11	11	0	1	0	6	0	0	10	2 1/2					
G	0	4	8	5	0	4	8	5	0	4	8	5					Impoſt 1690 N° 24.
H	0	2	3	14 2/5	0	2	5	10 2/5	0	2	0	6	0	1	8	17 3/5	Old ſubſ. new ſubſidy, 1/3 ſubſ. 2/3 ſubſidy, & ſubſidy 1747.
I	1	14	7	16	1	16	10	16	1	10	4	10	1	6	1	4	
K	1	3	1	4	1	4	7	4	1	0	3	—	0	17	4	16	

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Scale-boards: the hundred weight, containing 112 lb							
of — *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
of — *and directly from any part of* America. *See the note * after* Great Balks.				0	3	4	
from — *any part of* Europe (*except* Ireland *and* France							A
from — Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*							B
from — *any part of* Asia *within the limits of such charters. See* Unrated East-India goods *in Chap. third.*							
of — France, *either directly from thence, or from any other parts*							C
of — *any French colony or plantation*							D
N. B. For the circumstances of restriction on importation, and of their paying aliens duty when in ships liable thereto, see the note after Balks.							
Scamoty — the yard	0	1	0				E
Scamoty — the piece, containing $7\frac{1}{2}$ yards	0	7	6				F
And besides, if Cotton, for every 20 *s. of the gross price at the candle*							G
Scarlet powder. *Vide* Grain, *page* 284.							
Scissers — the groce, containing 12 dozen	3	0	0				H
Scissers — *And besides, for every hundred weight, containing* 112 lb *of* Iron							I
Scissers — *But for the circumstances of their prohibition to be uttered or sold in Great-Britain, see the Index.*							
Scoops of wood, the dozen				0	3	4	K
Scummers.							
But for the circumstances of their prohibition to be uttered or sold in Great-Britain, see the Index.							
Seaholly roots, the hundred weight, containing 112 lb	1	0	0				L
Seamorse teeth, the pound	0	3	0				M
Seeds, viz. Agnus castus seed, Ameos seed, Amomi seed — *Vide in* Drugs.							
Seeds, viz. Canary seed. *Vide* Alpisti.							
Seeds, viz. Caraway seed, Carthamus seed — *Vide in* Drugs.							
Seeds, viz. Clover seed, the hundred weight, containing 112 lb				0	10	0	N
But if of France							O
Seeds, viz. Cole seed, the quarter, containing eight bushels				1	0	0	P

	DUTIES TO BE																
	Paid on Importation.								Repaid on due Exportation.								The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	8	5	9	0	8	5	19	0	8	4	10	0	8	3	11	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. impoſt 1690 N° 49, duty on ſope, paper, &c. add^{l} duty on ſope, paper, &c. & ſubſidy 1747.
B	0	8	3	11 $\frac{1}{2}$	0	8	4	1 $\frac{1}{2}$	0	8	2	12 $\frac{1}{2}$	0	8	1	13 $\frac{1}{2}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 77, duty on ſope, paper, &c. add^{l} duty on ſope, paper, &c. & ſubſidy 1747.
C	0	9	9	1 $\frac{1}{2}$	0	9	9	11 $\frac{1}{2}$	0	8	10	2 $\frac{1}{2}$	0	8	9	3 $\frac{1}{2}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, duty on ſope, paper, &c. add^{l} duty on ſope, paper, &c. ſ. 1747. & French duty.
D	0	8	11	1 $\frac{1}{2}$	0	8	11	11 $\frac{1}{2}$	0	8	10	2 $\frac{1}{2}$	0	8	10	2 $\frac{1}{2}$	The ſame branches except the laſt.
E	0	0	2	17 $\frac{9}{20}$	0	0	3	0 $\frac{9}{20}$	0	0	2	11 $\frac{3}{4}$	0	0	2	6 $\frac{1}{20}$	Old ſ. new ſ. $\frac{1}{3}$ ſ $\frac{2}{3}$ ſ. imp. 1692 N° 27, & ſubſ. 1747.
F	0	1	9	10 $\frac{7}{8}$	0	1	10	13 $\frac{3}{8}$	0	1	7	8 $\frac{1}{8}$	0	1	5	5 $\frac{3}{8}$	
G	0	2	10	4	0	2	10	4	0	2	10	4	0	2	10	4	Duty on white callicoes, dimities, and other manufactures of cotton, &c.
H	0	11	6	12	0	12	3	12	0	10	1	10	—	—	—	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
I	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impoſt 1690 N° 24.
K	0	0	9	11 $\frac{1}{2}$	0	0	10	1 $\frac{1}{2}$	0	0	8	12 $\frac{1}{2}$	0	0	7	13 $\frac{1}{2}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 77, & ſ. 1747.
L	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. & ſubſidy 1747.
M	0	0	6	18 $\frac{3}{5}$	0	0	7	7 $\frac{3}{5}$	0	0	6	1 $\frac{1}{2}$	0	0	5	4 $\frac{3}{5}$	
N	0	2	4	14 $\frac{1}{2}$	0	2	6	4 $\frac{1}{2}$	0	2	1	17 $\frac{1}{2}$	0	1	11	0 $\frac{1}{2}$	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
O	0	6	9	4 $\frac{1}{2}$	0	6	10	14 $\frac{1}{2}$	0	4	0	7 $\frac{1}{2}$	0	3	9	10 $\frac{1}{2}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
P	0	11	4	4	0	11	7	4	0	10	10	10	0	10	4	16	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 41, & ſubſ. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Seeds, viz.							
Coriander ſeed, Cummin ſeed, Fennel ſeed — *Vide in* Drugs.							
Hemp ſeed, the laſt, containing ten quarters, each quarter containing eight buſhels				1	0	0	A
Vide alſo under Linſeed, *letter* L.							
Linſeed. *Vide in* L.							
Lucerne ſeed, the hundred weight, containing 112 lb				0	10	0	B
But if of France							C
Maw ſeed, the pound				0	0	6	D
Millet ſeed, the hundred weight, containing 112 lb				0	16	0	E
Muſtard ſeed. *Vide in* M.							
Onion ſeed. *Vide in* O.							
Piony ſeed, Poppy ſeed — *Vide in* Drugs.							
Rape ſeed. *Vide in* R.							
Semen cucumeris, Cucurb, Citrol, or Melon, Thlaſpii ſemen, Seeds for gardens of all other ſorts — *Vide in* Drugs.							
Turnip ſeed. *Vide* Seeds for gardens.							
Serge of Athens, the yard	0	2	0				F
of Florence, the yard	1	0	0				G
of all other places. *Vide* Stuffs.							
Vide Says.							
But for the circumſtances of their prohibition to be uttered or ſold in Great-Britain, ſee the Index, as alſo for their regulations on importation from Ireland.							
Serpentine. *Vide* Gun-powder.							
Shavings for **hats**, the hundred weight, containing 112 lb				1	5	0	
But by 10 *Geo. III. cap.* 43. § 1. *the above rate is, from and after the* 24 *June,* 1770, *repealed, and in lieu thereof the following one is ſubſtituted; and the ſeveral duties payable before the above rate was repealed, are, from ſaid* 24 *of June, to be computed on this new rate.*							
	Rate. l.	d.	d.				
For all Platting *or other manufactures of* Baſt or Straw, Chip, Cane, or Horſe hair, *to be uſed in, or proper for making of* Hats or Bonnets, *the pound weight averdupois*	0	6	8				H
And after this rate for any greater or leſs quantity.							
But cannot, by the above law, be imported into any port of Great-Britain but the port of London, *and thither in bales or tubs only, each containing* 224 *pounds weight averdupois, under the penalty of forfeiture, and alſo of the ſhip, if* not exceeding the burthen of fifty tons, *as noted in the Index.*							
For the regulations on the removal of this article, exceeding in quantity one pound weight averdupois, either by land or by water, from any Out-port into the port of London, or to any place within the diſtance of 20 *miles from the Royal Exchange, ſee alſo the Index.*							

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	3	18	10	4	3	19	1	4	3	18	4	10	3	17	10	16	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. impoſt 1690 N° 41, & ſubſidy 1747.
B	0	2	4	14 $\frac{1}{2}$	0	2	6	4 $\frac{1}{2}$	0	2	1	17 $\frac{1}{2}$	0	1	11	0 $\frac{1}{2}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
C	0	6	9	4 $\frac{1}{2}$	0	6	10	14 $\frac{1}{2}$	0	4	0	7 $\frac{1}{2}$	0	3	9	10 $\frac{1}{2}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
D	0	0	1	8 $\frac{9}{40}$	0	0	1	10 $\frac{9}{40}$	0	0	1	5 $\frac{7}{8}$	0	0	1	3 $\frac{1}{40}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
E	0	3	9	19 $\frac{1}{5}$	0	4	0	7 $\frac{1}{5}$	0	3	5	8	0	3	0	16 $\frac{4}{5}$	
F	0	0	4	12 $\frac{2}{5}$	0	0	4	18 $\frac{2}{5}$	0	0	4	1	0	0	3	9 $\frac{3}{5}$	Old ſubſ. new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſ. & ſubſ. 1747.
G	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
H	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	Old ſ. new ſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
SHEARS { vocat. Forceps, the groce, containing 12 dozen	0	13	4				A
for glovers, the pair	0	1	0				B
for sempsters, the dozen	0	3	4				C
for shearmen { new, the pair	1	0	0				D
for shearmen { old, the pair	0	13	4				E
for taylors, the dozen	0	16	0				F
And besides, for every hundred weight, containing 112 lb of Iron, *contained in any of the aforesaid Shears*							G
But Shears *for taylors may not be imported by any* merchant-stranger *to be sold, upon pain of forfeiture, as per Index; which also see, for further circumstances of their prohibition.*							
SHEEP imported from Ireland to Great-Britain, by the score	5	0	0				H
But by the 32 Geo. II. cap. 11. continued by the 5 Geo. III. cap. 10. and 12 Geo. III. cap. 56. the free importation of all sorts of Cattle from Ireland is admitted until the 29 day of September, 1778, and from thence to the end of the then next session of parliament.							
SHEEPS GUTS DRIED to make whips, the groce, containing 12 dozen				0	1	8	I
Ships taken as prize, and regularly condemned in the high court of Admiralty, for every 20s. value of each ship, her tackle, apparel, furniture, and spare stores, as ascertained upon oath							K
N. B. By the judgment and determination of the Barons of the Exchequer at Westminster, upon a special verdict in a cause from Bristol, anno 1761, the Sail-cloth duty of one penny per ell, as usually charged before upon the foreign-made sails of such prize ships, is not due.							
Ships foreign-built, purchased and brought into Great-Britain with an intent to be broke up and sold as merchandize, and which are so actually broke up and sold, for every 20s. of the value thereof upon oath, to be ascertained as Unrated goods are							L
And besides, for the tackle, apparel, and furniture of such ships, according as the same are respectively rated and valued in the Book of Rates of 12 Car. II. cap. 4. or 11 Geo. I. cap. 7. or if not so rated or valued, then according to the value thereof upon oath, to be ascertained as other Unrated goods are; all just and due allowances being made for any damage or wear thereof, pursuant to the directions laid down in the 11th rule annexed to the Book of Rates of 12 Car. II. cap. 4. which see, at the end of these rates							M
Shoes. But for the circumstances of their prohibition to be uttered or sold in Great-Britain, see the Index.							
SHOVELS of wood unshod, the dozen				0	10		N
SHUTTLES for weavers, the dozen				0	10		N
SHRUFF, or OLD BRASS, the hundred weight, containing 112 lb	3	0	0				O
SHUBS of Calabar, the piece or shub	2	0	0				P
SHUMACK, the hundred weight, containing 112 lb, *for dyers use, as by 3 and 4 Q. Ann. cap. 4.*	0	13	4				
But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered, and landed, duty-free.							
But on failure thereof, then to pay							Q

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	2	6	16	0	2	8	16	0	2	3						Old ſubſ. new ſubſ. $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſ. & ſubſ. 1747.
B	0	0	2	6 $\frac{1}{5}$	0	0	2	9 $\frac{1}{5}$	0	0	2	0 $\frac{1}{2}$					
C	0	0	7	14	0	0	8	4	0	0	6	15					
D	0	3	10	4	0	4	1	4	0	3	4	10					
E	0	2	6	16	0	2	8	16	0	2	3						
F	0	3	0	19 $\frac{1}{5}$	0	3	3	7 $\frac{1}{5}$	0	2	8	8					
G	0	4	8	5	0	4	8	5	0	4	8	5					Impoſt 1690 N° 24.
H	0	19	3		1	0	6										Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747. *But prohibited to be imported (as* Cattle great *were, which ſee, page 180) till admitted by the act of 32 Geo. II. cap. 2. as noted on the other ſide, and in the Index.*
I	0	0	4	15 $\frac{3}{4}$	0	0	5	0 $\frac{3}{4}$	0	0	4	6 $\frac{1}{4}$	0	0	3	16 $\frac{3}{4}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſ. 1747.
K	0	0	11	8													Old ſubſidy.
L	0	4	9	9	0	5	0	9									Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 77, & ſubſ. 1747.
M																	*The ſeveral branches of the Revenue to which ſuch goods are reſpectively liable, either under their rates (or values ſworn to;) regard being had to charging the Impoſt* 1690 N° 24, *upon the weight of the Iron in the ſhip's bottom, if broken up, and it can be properly aſcertained.*
N	0	2	4	14 $\frac{1}{2}$	0	2	6	4 $\frac{1}{2}$	0	2	1	17 $\frac{1}{2}$	0	1	11	0 $\frac{1}{2}$	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
O	0	11	6	12	0	12	3	12	0	10	1	10	0	8	8	8	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747
P	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 69, & ſubſ. 1747. *N. B. Theſe are often imported from Ruſſia, and are Skins made up together, ſomething like a Capuchin or Cloak for women.*
Q	0	1	3	12	0	1	5	12	0	0	11	16	0	0	8		Old ſubſidy, and ſubſidy 1747.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Bridges silk, the pound, containing 16 ounces	2	0	0				A
Ferret or Floret silk, the pound, containing 16 ounces	1	0	0				B
Fillozel, or Paris silk, the pound, containing 16 ounces	0	15	0				C
Granada silk — black, the pound, containing 16 ounces	3	0	0				D
Granada silk — in colours, the pound, containing 16 ounces	4	0	0				E
Naples silk — black, the pound, containing 16 ounces	2	0	0				F
Naples silk — in colours, the pound, containing 16 ounces	2	10	0				G
Orgazine, and All Thrown silk in the gum, the pound, containing 16 ounces	0	16	8				H
And, *The 5 Geo. III. cap. 29. having declared and enacted, "That from and after the 24 day of June, 1765, there shall be paid the following additional or further duty, over and above all other rates and duties imposed thereupon:* "For every pound weight of Thrown silk imported, each pound containing 16 ounces, the sum of — Six pence. *And having also directed the said duty "to be raised, levied, collected, paid, and applied in such manner, and for the same purposes, as the duties payable upon Italian Raw Silk have been raised, levied, collected, paid, and applied;" and that article having paid the subsidies only, this Additional duty is applicable to the same branches, and the following feigned rate will produce the just proportion to each.*							
	Feigned rate. *l.*	*s.*	*d.*				
For every pound weight of Thrown silk, as above described	0	2	$7\frac{13}{77}$				I

By the 2 of Will. and Mar. sess. 1. cap. 9. § 2. it is declared, "That great quantities of Thrown silk *having been imported from several parts and places in* Europe *which are not the places of its growth or production, the true intent and meaning of the Act of Navigation of 12 Car. II. cap. 8. was thereby evaded; and, in order to prevent that mischief, it is enacted, That the throwing of silk is not, nor ought to be, construed a manufacture within the intention of the said Act of Navigation; and therefore declares, That no* Thrown silk *of the growth or production of* Turkey, Persia, East-India, *or* China, *or of any other* country or place *(except only such Thrown silk as is, or shall be, of the growth or production of* Italy, Sicily, *or the* kingdom of Naples, *and which shall be imported in such ships or vessels, and navigated in such manner as in the said Act of Navigation is directed or allowed, and brought from some of the ports of those countries or places whereof the same is of the growth or production, and which shall come directly by sea, and not otherwise) shall be imported after the 25 day of May, 1690, under the penalty of the forfeiture thereof."*

SILK, vocat.

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	Old ſubſ. new ſubſ. $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
B	0	4	3	16	$\frac{1}{2}$	0	4	6	16	$\frac{1}{2}$	0	3	10	2	$\frac{1}{2}$	0	3	4	8	$\frac{1}{2}$	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 65, & ſ. 1747.
C	0	10	1	16	$\frac{3}{4}$	0	10	4	1	$\frac{3}{4}$	0	6	0	11	$\frac{1}{4}$	0	5	8	5	$\frac{3}{4}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
D	0	11	6	12		0	12	3	12		0	10	1	10		0	8	8	8		Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. & ſubſ. 1747.
E	0	15	4	16		0	16	4	16		0	13	6	—		0	11	7	4		
F	0	7	8	8		0	8	2	8		0	6	9	—		0	5	9	12		
G	0	9	7	10		0	10	3	—		0	8	5	5		0	7	3	—		
H	0	3	11	17	$\frac{1}{2}$	0	4	2	7	$\frac{1}{2}$	0	3	7	2	$\frac{1}{2}$	0	3	2	7	$\frac{1}{2}$	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 66, & ſ. 1747.
I	0	0	6	—		0	0	6	—		0	0	6	—*		—	—	—	—		Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.

* *To Ireland only.*

† 5 L

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Silk, vocat. Raw							
Pole and Spaniſh ſilk, the pound, containing 16 ounces	2	0	0				A
China ſilk, the pound, containing 24 ounces	1	0	0				B
But by 23 *Geo. II. cap.* 9. *it being directed, That, from and after the* 24 *day of June,* 1750, *the ſeveral rates, duties, ſubſidies, and impoſitions then payable upon the importation of* Raw ſilk *of the growth or produce of China, ſhould ceaſe, determine, and be no longer paid; and that in lieu thereof, all* Raw ſilk *imported from China by the* united company of merchants of England trading to the Eaſt-Indies, *or by any licence from the ſaid company, ſhould be charged with, and pay, the ſame rates, duties, ſubſidies and impoſitions, as were payable for* Raw ſilk of the growth or produce of Italy: *the following duties, in conſequence of ſaid law, would fall to be paid thereon; but the act of the* 5 *Geo. III. cap.* 29. *repealed the ſame, as ſtated at the bottom hereof.*							
	Rate. l.	s.	d.				
China ſilk imported by the Eaſt-India company, or by their licence, the pound, rated, by the above law, the ſame as Italian Long ſilk, and to pay the ſame duties, the pound weight, containing 24 *ounces*	0	10	0				C
By the 23 *Geo. II. cap.* 34. *liberty is given to the* Ruſſia company, *and to any perſon free thereof, excluſive of all others, to bring and import, in Britiſh-built ſhipping, navigated according to law, from any port or place within the countries, territories, or dominions of or belonging to the* empire of Ruſſia, Raw ſilk *of the growth or produce of* Perſia, *which ſhall be purchaſed by barter, with Woollen or other manufactures, goods, or commodities exported from Great-Britain to Ruſſia, although the ſame be not carried from thence into Perſia (gold and ſilver in coin or bullion excepted) as required by the firſt ſection of the* 14 *Geo. II. cap.* 36. *or with the produce ariſing from the ſale of ſuch manufactures, goods, or commodities exported from Great-Britain to Ruſſia, as aforeſaid, and not otherwiſe, upon paying, or ſecuring to be paid, the cuſtoms and other duties payable on the importation of* Raw ſilk *of the growth or produce of* Perſia, *imported from any port or place in the* Levant Seas, *by any perſon or perſons free of the* Levant *or* Turkey company.							
Morea ſilk, the pound, containing 24 ounces	0	10	0				D
Long ſilk of all ſorts (except China) the like pound	0	10	0				E
And beſides, if from the Eaſt-Indies							F
Short ſilk, or Capiton, the like pound	0	6	8				G
But by the 5 *Geo. III. cap.* 29. *the aforegoing rates and duties upon* Raw ſilk *imported are repealed from and after the* 24 *day of June,* 1765, *and in lieu thereof, a* new duty *of* 1 *s.* 3 *d. is impoſed upon every pound weight, containing* 24 *ounces; and it is directed that the ſaid new duty is to be raiſed, levied, collected, paid, and applied in ſuch manner, and for the ſame purpoſes, as the duties payable* upon Italian Raw ſilk *have been raiſed, levied, collected, paid,*							

	DUTIES TO BE																The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	Paid on Importation.								Repaid on due Exportation.								
	By British.				By Strangers.				To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	Old subsidy, new subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ subsidy, & subsidy 1747.
B	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1690 N° 42, & subs. 1747.
C	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old subsidy, new subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ subsidy, & subs. 1747.
D	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	
E	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	
F	0	0	5	12 $\frac{1}{2}$	0	0	5	12 $\frac{1}{2}$	0	0	5	12 $\frac{1}{2}$	0	0	5	12 $\frac{1}{2}$	Impost 1690 N° 42.
G	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4.			By 11 Geo. I. cap. 7.		
	l.	s.	d.	l.	s.	d.
and applied; and that article paying the subsidies only, this new duty is applicable to the same branches, and the following feigned rate will produce the just proportion to each. Rate.						
For every pound weight of Raw silk, as above described	0	6	$5\frac{71}{77}$			
But,						
Raw silk *of the growth and culture of any of* his Majesty's colonies or plantations in America *may, by the* 23 *Geo. II. cap.* 20. *be imported directly from thence* into the port of London, *under the certificates and oaths required by that law,* duty-free; *provided that a due entry be first made thereof in the Custom-house at the time of importation, in the same manner and form (expressing the package, marks, and numbers, together with the quantities and qualities of the respective goods) as was used and practised before the making of said act; and provided the same be landed in the presence of, and examined by, the proper officer or officers of the Customs appointed for that purpose; and that such* Raw silk *be imported in ships or vessels that may lawfully trade to his Majesty's plantations, manned as by law is required: and on failure of the said conditions or directions herein last mentioned, such Silks shall be liable to the payment of the respective duties, as if this same act had never been made; in which case, the duties payable will be as above computed.*						
By the 9 Geo. III. cap. 38. a bounty is granted upon the importation of Raw silk of the growth or product of his Majesty's colonies or plantations in America, directly from thence into the port of London; *the particulars of which see in Chapter third, and in the Index.*						
By a proviso in the 12*th section of the Act of Navigation of* 12 *Car. II. cap.* 18. *nothing contained in the said act was to be construed to restrain and prohibit the importation of any of the commodities of the Streights or Levant Seas loaden in English-built shipping (now British by the act of Union) and whereof the master, and three-fourths of the mariners at least, were British, from the usual ports or places for lading of them heretofore within the said Streights or Levant Seas, though the said commodities be not of the very growth of the said places; under which proviso,* Raw silk *and* Mohair yarn *were so imported, till the year* 1719, *when it was found necessary to repeal the said proviso; and the act of* 6 *Geo. I. cap.* 14. *was made for that purpose, which declares,*						
" *That, from and after the* 29 *day of September,* 1720, *the said* " *proviso should stand repealed, as to the importation of* Raw silk " *and* Mohair yarn *of the product or manufacture of* Asia, *excepting* " *only as to the ports and places in the said Streights or Levant* " *Seas* which are within the dominions of the Grand Seignior."						
But with respect to such Raw silk *and* Mohair yarn *as may be imported from the places aforesaid, after having been landed for the*						

SILK, vocat. RAW

	Duties to be Paid on Importation.								Repaid on due Exportation.								The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in America excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	1	3	—	0	1	3	—	0	1	0	— *	—	—	—	—	{ Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.

* *To Ireland only.*

Inwards.	Rates. By 12 Car. II. cap. 4.			By 11 Geo. I. cap. 7.		
	l.	s.	d.	l.	s.	d.

Silk, vocat. Raw

purpose of opening and airing in the Lazarets of Ancona, Genoa, Leghorn, Malta, Marseilles, Messina, and Venice, *or one of them, as required by the act* 26 *Geo. II. cap.* 18. § 12. *in cases where they are not accompanied with a clean bill of health, the* 11 *Geo. III. cap.* 41. *declares,* "*That where such goods are re-*"*shipped on board the same ship from which they were so landed* "*at some or one of the Lazarets before-mentioned for the purpose* "*of opening and airing only, the same shall, on importation into* "*Great-Britain, be deemed and taken to have been imported from* "*the port or place within the Grand Seignior's dominions where* "*such goods were first shipped, and not from the place where they* "*were landed to be so opened and aired.*"

There being a clause in the act of 8 *Geo. I. cap.* 15. *(which grants a bounty on Silk manufactures exported) directing* "*That in case any* "*of the customs or other duties then payable on the importation of* "*foreign* Thrown *or* Raw silk *shall, during the continuance of* "*that act, be redeemed, or otherwise cease to be payable, so much* "*of the allowances to be made on the exportation of the Silk, Stuffs,* "*or other Manufactures mentioned in the said act, shall be abated,* "*as shall bear a proportion to the customs or duties so redeemed, or* "*that shall cease to be payable on the importation of* Thrown *or* "Raw silk." *It is necessary here to observe,*

That the reduction of duty before stated on Raw silk, will not yet give operation to the said clause, since foreign Thrown *and* Raw silk *still pay as much, nay, more duty on importation, than they did at the time the said act was passed, as will appear from the following statement.*

Silk.

	Raw. l.	s.	d.	20.	*Thrown.* l.	s.	d.	20.
China	0	3	9	9				
Bengal	0	1	10	14				
At the time the said act of 8 *Geo. I. passed, the duties payable were, on* — *Long silk of all sorts, except the two above*	0	1	5	2				
Orgazine, and all Thrown silk					0	3	1	17
	0	7	1	5	0	3	1	17
$\frac{1}{3}$ *for the average price per* lb *Raw*					0	2	4	$8\frac{1}{3}$
Total duties per lb *on both*					0	5	6	$5\frac{1}{3}$
Raw silk	0	1	3	—				
The present duties payable are, on — *Orgazine, & all other Thrown silk, the pound*	0	4	5	17	0	5	8	17
Difference more payable now than then					0	0	2	$11\frac{2}{3}$

Duties to be												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
Paid on Importation.								Repaid on due Exportation.				
By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in America excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.			
l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Silk, viz. **Raw** — Note, *By 4 Geo. III. cap. 15. § 27. all* Raw silk *is directed to be imported from the British colonies in America under the like penalties and securities as the goods enumerated in the act of 12 Car. II. cap. 18. and 25 Car. II. cap. 7.*							
Sattin silk, the pound, containing 16 ounces	2	0	0				A
Silk nubs, or Husks of silk, the pound, containing 21 ounces	0	2	0				B
Sleeve silk — coarse, the pound, containing 16 ounces	0	13	4				C
Sleeve silk — fine, or Naples sleeve, the pound, containing 16 ounces	2	13	4				D
Thrown silk dyed, the pound, containing 16 ounces	5	0	0				E
And more, by 5 Geo. III. cap. 29. as noted under Orgazine, *For every such pound weight, as above described* — *Feigned rate* l. 0 s. 2 d. $7\frac{3}{7}$							F
Thrown silk. *Vide* Orgazine.							
Silk twined.							
But for the circumstances of its prohibition to be uttered or sold in Great-Britain, see the Index.							
Wrought — Imported in ships English-built *(now British, by the act of Union)* directly from the East-Indies, the pound weight, containing 16 ounces	0	15	0				G
And besides — *For every 20 s. of the true and real value, according to the gross price at which the goods are publickly sold, after the first day of June, 1766* — *at the sales of the East-India company*							H
And besides — *For every 20 s. of the true and real value, according to the gross price at which the goods are publickly sold, after the first day of June, 1766* — *at any other publick legal sales*							I
Imported from the East-Indies in other bottoms, the pound weight, containing 16 ounces	1	0	0				K
And besides, for every 100 l. of the true and real value, according to the gross price at which the goods are publickly sold							L
Of the manufacture of Italy, imported from thence in British-built ships, the pound, containing 16 ounces	1	13	4				M
But note, *As by the 6 Geo. III. cap. 28.* all foreign Wrought silks *are prohibited to be imported from Italy, except* Silk Crapes *or* Tiffanies *of the manufacture of Italy; and as, by the 6 Geo. III. cap. 46. an* Additional duty *was laid thereupon, of 17 s. 6 d. for every pound weight, therefore the duties will stand as follow;*							
Upon all Silk Crapes and Tiffanies of the manufacture of Italy, the pound, containing 16 ounces							N
From Italy	2	0	0				O
From any other parts of the world, the pound weight, containing 16 ounces	2	0	0				
But if of France							P
But see the Note after Wrought silk of the manufacture of Italy above-mentioned, by which these duties are virtually repealed.							

	DUTIES TO BE Paid on Importation. By British.				By Strangers.				Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	Old subsidy, new subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ subs. & subs. 1747.
B	0	0	4	12 $\frac{2}{5}$	0	0	4	18 $\frac{2}{5}$	0	0	4	1	0	0	3	9 $\frac{3}{5}$	
C	0	2	6	16	0	2	8	16	0	2	3	—	0	1	11	4	
D	0	10	3	4	0	10	11	4	0	9	0	—	0	7	8	16	
E	0	19	3	—	1	0	6	—	0	16	10	10	0	14	6	—	
F	0	0	6	—	0	0	6	—	0	0	6	— *	—	—	—	—	* *To Ireland only.*
G	0	0	4	5 $\frac{1}{2}$	0	0	6	10 $\frac{1}{2}$	—	—	—	—	—	—	—	—	One half old subsidy.
H	0	0	9	10 $\frac{9}{20}$	0	0	9	10 $\frac{9}{20}$	—	—	—	—	—	—	—	—	Additional subsidy on wrought silks of the manufacture of Persia, China, or East-India.
I	0	1	0	—	0	1	0	—	—	—	—	—	—	—	—	—	
K	0	0	5	14	0	0	8	14	—	—	—	—	—	—	—	—	One half old subsidy.
L	3	19	4	5	3	19	4	5	—	—	—	—	—	—	—	—	Additional subsidy on wrought silks of the manufacture of Persia, China, or East-India.
M	0	12	1	11	0	12	6	11	0	11	7	4 $\frac{1}{3}$	0	10	6	11	Old subs. add^{l} duty, new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1690 N° 43, impost 1692 N° 67, & subs. 1747.
N	1	9	7	11	1	10	0	11	1	0	4	4 $\frac{1}{3}$	0	19	3	11	Old s. add^{l} duty, new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1690 N° 43, imp. 1692 N° 67, add^{l} duty on Italian silk crapes and tiffanies, & subs. 1747.
O	0	14	2	3 $\frac{1}{5}$	0	14	8	3 $\frac{1}{5}$	0	13	6	11 $\frac{1}{5}$	0	12	3	7 $\frac{1}{5}$	Old subs. add^{l} duty, new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1690 N° 43, impost 1692 N° 67, & subs. 1747.
P	1	7	11	3 $\frac{1}{5}$	1	8	5	3 $\frac{1}{5}$	0	17	3	11 $\frac{1}{5}$	0	16	0	7 $\frac{1}{5}$	Old s. add^{l} duty, new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 36, French duty 2d 25 per cent. & s. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4. l. s. d.	Rates. By 11 Geo. I. cap. 7. l. s. d.	
SILK, vocat. WROUGHT			
But by 11 *and* 12 *Will. III. cap.* 10. *all* Wrought silks, Bengals, *and* Stuffs *mixed with silk or herba, of the manufacture of* Persia, China, *or* East-India, *are prohibited to be worn, or to be imported into any port other than the* port of London, *and there to be duly entered and warehoused, after paying down the half subsidy only, which is to remain by law after such goods are delivered out for exportation, under proper bond and security being given for their due exportation accordingly.*			
Alamodes *and* Lustrings *stood rated, by the above Book of Rates of* 12 *Car. II. cap.* 4. *as Wrought silks, at forty shillings the pound weight; according to which valuation, they paid the subsidies and other duties, till the act of* 9 *and* 10 *of Will. III. cap.* 30. *was made; and that law rating them, instead of the said forty shillings* l. s. d. *for every pound weight, containing* 16 *ounces, at* — 4 0 0 *the following duties would, according to that law, fall to be paid,*			
if *French* —			A
if *Not French* —			B
But see the Note hereafter following Wrought silk as to Alamodes *and* Lustrings *being now prohibited to be imported.*			
Flowered, or mixed with gold and silver (except India, Persia, or China) the pound weight, containing 16 ounces —		3 10 0	C
But by 22 *Geo. II. cap.* 36. *it is enacted and declared,* "*That no* "Gold *or* Silver brocade *shall be imported or brought into Great-*" *Britain, upon pain of being forfeited and burnt, and upon the* "*further penalty of* 100 *l. to be paid by the importer thereof, for* "*each piece or parcel so imported.*"			
Provided, that all foreign Silks wrought *(except East-India)* exported within one year *(but by* 7 *Geo. I. cap.* 21. § 10. *extended to three years)* from the importation, shall have two-thirds of the aforesaid rates *(of* 12 *Car. II. to the Old subsidy)* repaid at the Custom-house.			
And also except Alamodes *and* Lustrings, *the drawback on which is, by the* 8 *and* 9 *Will. III. cap.* 36. § 5. *disallowed and taken away.*			
But note, *By* 6 *Geo. III. cap.* 28. § 1, *and* 13. *continued by* 11 *Geo. III. cap.* 49. *to the* 14 *June,* 1776, *and to the end of the then next session of parliament,* no foreign Wrought Silks or Velvets *(except such as are manufactured in and imported from the East-Indies, and Silk Crapes and Tiffanies of the manufacture of Italy) can be imported or brought into Great-Britain, upon the pain of being seized and forfeited, and upon the further penalty of* 100 *l. to be paid by the importer, for each piece or remnant so imported, together with costs of suit.*			
All Silks wrought *(except of the manufacture of Persia, China, or East-India, by* 11 *and* 12 *Will. III. cap.* 10.*)* shall pay one full moiety, over and above what they stand rated in this Book; for which ADDITIONAL DUTY the importer, giving security at the Custom-house, shall have twelve months			

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
A	2	15	10	6 $\frac{2}{5}$	2	16	10	6 $\frac{2}{5}$								
B	1	15	10	6 $\frac{2}{5}$	1	16	10	6 $\frac{2}{5}$								
C	1	1	6	8 $\frac{1}{10}$	1	2	4	18 $\frac{1}{10}$	0	19	10	9 $\frac{1}{10}$	0	18	2	10 $\frac{1}{10}$

A — Old ſ. add^{l} duty, new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. & ſ. 1747.

B — Old ſ. add^{l} duty, new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 43, imp. 1692 N° 68, & ſubſ. 1747.

C — Old ſubſ. add^{l} duty, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. impoſt 1690 N° 43, & ſubſidy 1747.

Inwards.	Rates: By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	

time for payment of the ſame, from the time of the importation; or in caſe ſuch importer ſhall pay ready money, he ſhall have 10l. per cent. of the ſaid duty abated to him. And if any of the ſaid Silks, for which the ſaid Duty is paid, or ſecured at the importation, be exported within twelve months *(extended by 7 Geo. I. cap.* 21. § 10. *to three years)* after their importation, then the aforeſaid duty ſhall be wholly repaid, or the ſecurity vacated, as to what ſhall be ſo exported.

Note, *this is the* Additional duty *ſtated under Branch* N° III. *page* 18.

Silver beaten, wrought in papers for painters.

But may not be imported by any merchant-ſtranger *to be ſold, upon pain of forfeiture, as per Index.*

SILVER. *Vide* Plate.

SKATES of wood for ſliding, ſhod — the dozen					0	1	3 A
And beſides, for every hundred weight, containing 112 lb *of* Iron							B
SKEETS for whitſters, the ſkeet	0	1	0				C
SKINS, vocat. * Buck, or *Deer* ſkins — in the hair, the ſkin	0	2	6				D
dreſſed — the ſkin	0	5	0				E
And beſides, for every pound weight							F
Indian, half dreſſed, the pound weight					0	1	3 G
Calve ſkins — *in the hair. Vide in* C, *page* 174.							
of Ireland, raw, the dozen	0	6	8				H
But if duly entered and landed, duty-free, *as ſtated page* 174.							
dreſſed in alum, and ſalt, or meal, or otherwiſe tawed — For every 20 *s. of their value upon oath*							I
pound weight							K
Tanned, the dozen	0	10	0				L
And beſides, for every pound weight							M
Slink calve-ſkins, however dreſſed — *For every 20 s. of their value upon oath*							N
For every lb weight — with the hair on							O
without the hair							P
Coney ſkins, the dozen					0	1	0 Q
Cordivants of Turkey, Eaſt-India, or Scotland, the dozen — *(and vide in Leather, alſo the explanatory note after Skins)*	1	6	8				
of Turkey, the dozen							R
of Eaſt-India, the dozen							S
of Scotland, free, *by the Act of Union of* 5 *Q. Ann. cap.* 8.							

* *It is the practice at the waterſide in* ſome ports, *to count only ſuch caſks as from the merchants endorſement on the warrant are pitched upon by the officers as proofs of the reſt*; at others, *the whole of each package is counted out and told.*

	Duties to be Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	0	0	3	11 1/16 3/16	0	0	3	15 9/16	0	0	3	4 1/16 1/16	—	—	—	—	Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 77, & subs. 1747.
B	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impost 1690 N° 24.
C	0	0	2	6 1/5	0	0	2	9 1/5	0	0	2	0 1/2	0	0	1	14 4/5	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
D	0	0	7	3 5/8	0	0	7	11 1/8	0	0	6	9 3/8	0	0	5	15 1/8	Old subs. new s. 1/3 s. 2/3 s. impost 1692 N° 69, & subs. 1747.
E	0	1	2	7 1/4	0	1	3	2 1/4	0	1	0	18 3/4	0	0	11	10 1/4	
F	0	0	9	—	0	0	9	—	—	—	—	—	—	—	—	—	Duty on hides and skins, & additional duty on hides & skins.
G	0	0	3	11 1/16 3/16	0	0	3	15 9/16	0	0	3	4 1/16 1/16	0	0	2	17 9/16	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 69, & subs. 1747.
H	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	Old subsidy, new subs. 1/3 subs. 2/3 subs. impost 1692 N° 17, & subsidy 1747.
I	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	
K	0	0	3	—	0	0	3	—	0	0	2	—	0	0	2	—	Duty on hides and skins, & additional duty on hides & skins.
L	0	2	4	14 1/2	0	2	6	4 1/2	0	2	1	17 1/2	0	1	11	0 1/2	Old s. new s. 1/3 subs. 2/3 s. impost 1692 N° 17, & subs. 1747.
M	0	0	3	10	0	0	3	10	0	0	2	6 2/3	0	0	2	6 2/3	Duty on hides and skins, & additional duty on hides & skins.
N	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old subs. new s. 1/3 s. 2/3 s. impost 1692 N° 17, & s. 1747.
O	0	0	2	—	0	0	2	—	0	0	1	6 2/3	0	0	1	6 2/3	Duty on hides and skins, & additional duty on hides & skins.
P	0	0	1	—	0	0	1	—	0	0	0	13 1/3	0	0	0	13 1/3	
Q	0	0	2	17 9/20	0	0	3	0 9/20	0	0	2	11 3/4	0	0	2	6 1/20	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 69, & s. 1747.
R	0	14	4	12	0	14	8	12	0	5	9	—	0	5	1	8	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 69, duty on hides and skins, add[l] duty on hides and skins, & subs. 1747.
S	1	0	8	12	1	1	0	12	0	12	1	—	0	11	5	8	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 29, impost 1692 N° 69, duty on hides and skins, add[l] duty on hides and skins, subs. 1747, & subs. 1759.

Inwards.

SKINS, vocat.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Spaniſh, Sevil, or Cordivant † ſkins, the dozen	5	0	0				A
Dog ſkins — undreſſed, the piece				0	0	8	B
Dog ſkins — *however dreſſed* — *for every 20 s. of their value upon oath*							C
Dog ſkins — *however dreſſed* — *for every pound weight*							D
Dog-fiſh ſkins, for fletchers, the dozen	0	0	6				E
Elk ſkins — dreſſed or undreſſed, the ſkin				0	6	0	F
Elk ſkins — *And beſides, if dreſſed in oil, for every pound weight*							G
Fiſher ſkins, the piece				0	5	0	H
Fox ſkins dreſſed — the dozen	0	16	0				I
Fox ſkins dreſſed — *And beſides, for every 20 s. of their real value upon oath*							K
Goat ſkins — * *in the hair* — of Barbary or the Eaſt country, the dozen ſkins	1	0	0				L
Goat ſkins — * *in the hair* — * of Ireland, the dozen	0	6	8				M
Goat ſkins — * *in the hair* — * not otherwiſe rated, the dozen				1	0	0	N
Goat ſkins — tanned — the dozen	2	0	0				O
Goat ſkins — tanned — *And beſides, for every pound weight*							P
Goat ſkins — *Of all other ſorts, (except Cordivants) however dreſſed* — *For every 20 s. of their value upon oath*							Q
Goat ſkins — *Of all other ſorts, (except Cordivants) however dreſſed* — *For every dozen*							R
Goat ſkins — *Of all other ſorts, (except Cordivants) however dreſſed* — *For every pound weight*							S
Gold ſkins — the ſkin	0	0	6				T
Gold ſkins — *And beſides, if dreſſed, for every 20 s. of their real value upon oath*							U
Hare ſkins, the dozen				0	0	4	X
Huſſe ſkins, for fletchers, the skin	0	0	6				Y
And more, if from the Eaſt-Indies							Z

* *But by* 9 *Geo. III. cap.* 39. Goat ſkins, raw or undreſſed, *may be imported* duty-free from Ireland, or any of the Britiſh colonies or plantations in America, *for the ſpace of five years, from the firſt day of June,* 1769, *and from thence to the end of the then next ſeſſion of parliament, on due entries being made thereof, and being landed in the preſence of the proper officer or officers of the Cuſtoms appointed for that purpoſe; otherwiſe to pay the duties, as if this act had not been made.* ‡

† *See the explanatory note as to Cordivants at the end of Skins.*

‡ *Continued by* 14 *Geo. III. cap.* 86. *to 1ſt June,* 1779.

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	1	11	11	5	1	13	2	5	1	1	6	15	0	19	2	5	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. impoſt 1692 N° 69, duty on hides and skins, additional duty on hides and skins, & ſubſidy 1747.
B	0	0	1	18 $\frac{3}{10}$	0	0	2	0 $\frac{3}{10}$	0	0	1	14 $\frac{1}{2}$	0	0	1	10 $\frac{7}{10}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692
C	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	N° 69, & ſubſ. 1747.
D	0	0	1	—	0	0	1	—	—	—	—	—	—	—	—	—	Duty on hides and skins, & additional duty on hides & skins.
E	0	0	1	8 $\frac{29}{40}$	0	0	1	10 $\frac{9}{40}$	0	0	1	5 $\frac{7}{8}$	0	0	1	3 $\frac{1}{40}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt
F	0	1	5	4 $\frac{7}{10}$	0	1	6	2 $\frac{7}{10}$	0	1	3	10 $\frac{1}{2}$	0	1	1	16 $\frac{3}{10}$	1692 N° 69, & ſ. 1747.
G	0	0	7	—	0	0	7	—	0	0	4	13 $\frac{1}{3}$	0	0	4	13 $\frac{1}{3}$	Duty on hides and skins, & additional duty on hides & skins.
H	0	1	2	7 $\frac{1}{4}$	0	1	3	2 $\frac{1}{4}$	0	1	0	18 $\frac{5}{4}$	0	0	11	10 $\frac{1}{4}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692
I	0	3	9	19 $\frac{1}{5}$	0	4	0	7 $\frac{1}{5}$	0	3	5	8	0	3	0	16 $\frac{4}{5}$	N° 69, & ſubſ. 1747.
K	0	6	0	—	0	6	0	—	—	—	—	—	—	—	—	—	Duty on hides and skins, & additional duty on hides & skins.
L	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, impoſt 1692
M	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	N° 69, & ſubſ. 1747.
N	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	
O	0	13	6	18	0	14	0	18	0	8	7	10	0	7	8	2	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 69, additional duty on hides and skins, & ſ. 1747.
P	0	0	6	—	0	0	6	—	—	—	—	—	—	—	—	—	Duty on hides and skins.
Q	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 69, & ſubſ. 1747.
R	0	4	0	—	0	4	0	—	—	—	—	—	—	—	—	—	Addl duty on hides and skins.
S	0	0	6	—	0	0	6	—	—	—	—	—	—	—	—	—	Duty on hides and skins.
T	0	0	1	8 $\frac{29}{40}$	0	0	1	10 $\frac{9}{40}$	0	0	1	5 $\frac{7}{8}$	0	0	1	3 $\frac{1}{40}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 69, & ſubſ. 1747.
U	0	6	0	—	0	6	0	—	—	—	—	—	—	—	—	—	Duty on hides and skins, & additional duty on hides & skins.
X	0	0	0	19 $\frac{3}{20}$	0	0	1	0 $\frac{3}{20}$	0	0	0	17 $\frac{1}{4}$	0	0	0	15 $\frac{7}{20}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692
Y	0	0	1	8 $\frac{29}{40}$	0	0	1	10 $\frac{9}{40}$	0	0	1	5 $\frac{7}{8}$	0	0	1	3 $\frac{1}{40}$	N° 69, & ſubſ. 1747.
Z	0	0	0	6	0	0	0	6	0	0	0	6	0	0	0	6	Subſidy 1759.

Inwards.

			Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Skins, vocat.	*Kid skins	in the hair, the hundred, containing five ſcore	1	0	0				
		dreſſed, the hundred, containing five ſcore	2	0	0				C
		if *French*							A
		if *Not French*							B
		Not perfectly dreſſed — *for every 20 s. of their value upon oath*							D
		Not perfectly dreſſed — *for every dozen*							E
	Kip ſkins however tawed —	*for every 20 s. of their value upon oath*							F
		for every pound weight							G
	Lamb skins	dreſſed — in alum, the hundred, containing five ſcore				1	0	0	H
		dreſſed — *And beſides, for every dozen*							I
		dreſſed — in oil, the hundred, containing five ſcore				4	0	0	K
		dreſſed — *And beſides, for every dozen*							L
		undreſſed in the wool, the hundred, containing ſix ſcore				0	10		M
		ſlink — dreſſed, the hundred, containing five ſcore				0	10		M
		ſlink — *And beſides, for every 20 s. of their real value upon oath*							N
		ſlink — undreſſed in the wool, the hundred, containing ſix ſcore				0	5	0	O
		tanned — *For every 20 s. of their value upon oath*							P
		tanned — *For every dozen*							Q
	Lion skins, the piece					0	10		R
	Mooſe skins, the piece					0	10		R
	Muſquaſh, the skin					0	0	6	S
	Panther skins, the piece					1	0	0	T
	Pelts — of goats — dreſſed, the dozen					0	10	0	U
	Pelts — of goats — undreſſed, the dozen					0	5	0	X
	Pelts — of all ſorts (except Goat pelts) the hundred, containing five ſcore					1	10	0	Y
	Portugal skins — the dozen		2	0	0				Z
	Portugal skins — *And beſides, if dreſſed, for every 20 s. of their real value upon oath*								A
	Racoons, the skin					0	0	6	B

* *It is the practice at the waterſide, to count over every package of* Kid ſkins *imported, and to ſtamp and charge the duty for each ſkin, be it great or ſmall.*

	DUTIES TO BE												
	Paid on Importation.						Repaid on due Exportation.						The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	1	6	0	9	1	6	3	9	0	8	0	15	0	7	7	1	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 36, French duty 2d 25 per cent. duty on hides and ſkins, addl duty on hides and ſkins, & ſubſ. 1747.
B	0	17	3	9	0	17	6	9	0	4	3	15	0	3	10	1	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 69, duty on hides and ſkins, addl duty on hides and ſkins, & ſubſ. 1747.
C	1	2	0	18	1	2	6	18	0	8	7	10	0	7	8	2	
D	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſubſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 69, & ſ. 1747.
E	0	1	6	—	0	1	6	—	—	—	—	—	—	—	—	—	Duty on hides and ſkins, & additional duty on hides & ſkins.
F	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſubſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 69, & ſ. 1747.
G	0	0	3	—	0	0	3	—	—	—	—	—	—	—	—	—	Duty on hides and ſkins, & additional duty on hides & ſkins.
H	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 69, & ſ. 1747.
I	0	1	0	—	0	1	0	—	0	0	4	—	0	0	4	—	Duty on hides and ſkins, & additional duty on hides & ſkins.
K	0	19	1	16	1	0	1	16	0	17	3	—	0	15	4	4	Old ſubſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 69, & ſubſ. 1747.
L	0	2	0	—	0	2	0	—	0	0	8	—	0	0	8	—	Duty on hides and ſkins, & additional duty on hides & ſkins.
M	0	2	4	14 ½	0	2	6	4 ½	0	2	1	17 ½	0	1	11	0 ½	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1692 N° 69, & ſubſ. 1747.
N	0	6	0	—	0	6	0	—	0	2	0	—	0	2	0	—	Duty on hides and ſkins, & additional duty on hides & ſkins.
O	0	1	2	7 ¼	0	1	3	2 ¼	0	1	0	18 ¾	0	0	11	10 ¼	Old ſubſidy, new ſubſidy, ⅓ ſubſidy, ⅔ ſubſidy, impoſt 1692 N° 69, & ſubſidy 1747.
P	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	
Q	0	1	6	—	0	1	6	—	0	0	6	—	0	0	6	—	Duty on hides and ſkins, & additional duty on hides & ſkins.
R	0	2	4	14 ½	0	2	6	4 ½	0	2	1	17 ½	0	1	11	0 ½	
S	0	0	1	8 9/40	0	0	1	10 9/40	0	0	1	5 7/8	0	0	1	3 1/40	
T	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſubſidy, new ſubſ. ⅓ ſubſ. ⅔ ſubſidy, impoſt 1692 N° 69, & ſubſ. 1747.
U	0	2	4	14 ½	0	2	6	4 ½	0	2	1	17 ½	0	1	11	0 ½	
X	0	1	2	7 ¾	0	1	3	2 ¼	0	1	0	18 ¾	0	0	11	10 ¼	
Y	0	7	2	3 ½	0	7	6	13 ½	0	6	5	12 ½	0	5	9	1 ½	
Z	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2	
A	0	6	0	—	0	6	0	—	—	—	—	—	—	—	—	—	Duty on hides and ſkins, & additional duty on hides & ſkins.
B	0	0	1	8 9/40	0	0	1	10 9/40	0	0	1	5 7/8	0	0	1	3 1/40	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 69, & ſ. 1747.

Inwards.

		Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Skins, vocat.	Seal skins: the skin	0	1	8				A
	And besides, if dressed, for every 20s. of their real value upon oath							B
	N. B. It may not here be improper to observe, that the Excise duties heretofore payable upon Seal skins tanned or tawed in Great-Britain *are, by the 9 Geo. III. cap. 39. § 3. repealed from and after the first day of June, 1769, and a rate or duty of* one penny halfpenny *per pound weight averdupois of such Seal skins, and after that rate for a greater or less quantity, imposed in lieu thereof. But by the act of 11 Geo. III. cap. 38. the Skins of Seals, or any other produce of Seals, or other fish or creatures taken or caught in the* Greenland seas, *or* Davis's streights, *or in any parts of the seas adjoining or adjacent thereunto, in British ships, whereof the captain or master, and one-third part at the least of the mariners, are British subjects, may be imported until the 25 day of December, 1786,* duty-free.							
	Shagreen skins, the skin				0	1	8	C
	And besides, for every 20s. of their real value upon oath							D
	Shamway skins, the dozen	1	6	8				E
	And besides, if not particularly charged, for every 20s. of their real value upon oath							F
	Sheep skins: dressed, the dozen				0	5	0	G
	Sheep skins: *And besides, if in oil, the dozen*							H
	Sheep skins: *And besides, if otherwise dressed, the dozen*							I
	Sheep skins: tanned: *For every 20s. of their value upon oath*							K
	Sheep skins: tanned: *For every dozen*							L
	Sheep skins: in the wool, the skin	0	0	3				M
	Spruce skins, tawed, the dozen	2	0	0				N
	And besides, for every 20s. of their real value upon oath							O
	Swan skins, the piece				0	3	4	P
	Tails, or Tips of sable, the piece				0	2	0	Q
	Tyger skins, the piece				0	10	0	R
	Vizer skins, the piece				0	5	}	S
	Woodshocks, the skin				0	5	}	
	And besides the aforesaid duties: If any of the aforesaid Skins *are tanned, tawed, or dressed, and not particularly charged in the Branches* N° 22 *and* 23, *they are to pay for every twenty shillings of their real value upon oath*							T

	DUTIES TO BE												The several branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	0	4	15 3/4	0	0	5	0 3/4	0	0	4	6 1/4	0	0	3	16 3/4	Old ſubſidy, new ſubſidy, 1/3 ſubſidy, 2/3 ſubſidy, impoſt 1692 N° 69, & ſubſ. 1747.
B	0	6	0	—	0	6	0	—	—				—				Duty on hides and ſkins, & additional duty on hides & ſkins.
C	0	0	4	15 3/4	0	0	5	0 3/4	0	0	4	6 1/4	0	0	3	16 3/4	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 69, & ſubſ. 1747.
D	0	6	0	—	0	6	0	—	—				—				Duty on hides and ſkins, & additional duty on hides & ſkins.
E	0	6	4	12	0	6	8	12	0	5	9	—	0	5	1	8	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 69, & ſubſ. 1747.
F	0	6	0	—	0	6	0	—	—				—				Duty on hides and ſkins, & additional duty on hides & ſkins.
G	0	1	2	7 1/4	0	1	3	2 1/4	0	1	0	18 3/4	0	0	11	10 1/4	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 69, & ſ. 1747.
H	0	3	0	—	0	3	0	—	0	1	0	—	0	1	0	—	Duty on hides and ſkins, & additional duty on hides & ſkins.
I	0	1	0	—	0	1	0	—	0	0	4	—	0	0	4	—	
K	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 69, & ſubſ. 1747.
L	0	1	6	—	0	1	6	—	0	0	6	—	0	0	6	—	Duty on hides and ſkins, & additional duty on hides & ſkins.
M	0	0	0	14 9/80	0	0	0	15 9/80	0	0	0	12 5/160	0	0	0	11 41/80	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 69, & ſubſ. 1747.
N	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2	
O	0	6	0	—	0	6	0	—	—				—				Duty on hides and ſkins, & additional duty on hides & ſkins.
P	0	0	9	11 1/2	0	0	10	1 1/2	0	0	8	12 1/2	0	0	7	13 1/2	Old ſubſidy, new ſubſ. 1/3 ſubſidy, 2/3 ſubſidy, impoſt 1692 N° 69, & ſubſidy 1747.
Q	0	0	5	14 9/10	0	0	6	0 9/10	0	0	5	3 1/2	0	0	4	12 1/10	
R	0	2	4	14 1/2	0	2	6	4 1/2	0	2	1	17 1/2	0	1	11	0 1/2	
S	0	1	2	7 1/4	0	1	3	2 1/4	0	1	0	18 3/4	0	0	11	10 1/4	
T	0	6	0	—	0	6	0	—	—				—				Duty on hides and ſkins, & additional duty on hides & ſkins.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Skins — *All other* Skins *(except those rated amongst Furs and Leather) and* pieces of Skins — *For every 20 s. of their value upon oath*							A
And besides, if tanned, tawed, or dressed, and not particularly charged to the Branches N° 22 *and* 23 — *For every 20 s. of their real values upon oath*							B
By 4 *Geo. III. cap.* 15. § 27. *all* Skins *of the growth and produce of any of his Majesty's colonies in America, are directed to be imported from thence under the like penalties and securities as the Goods enumerated in the act of* 12 *Car. II. cap.* 18. *and* 25 *Car. II. cap.* 7.							
For preventing the importation of distempered or infected Skins from foreign parts, see the N. B. under letter H, *page* 308.							
Note, Cordivant *is the skin of the wild Goat, of which the Turkey Leather is made in Turkey, and the Spanish Leather and the Cordivant in Spain; so called from Corduba, or what was anciently called Cordova, a chief town of Andalusia a province in Spain, which has a good trade in Wine, Silk, and Cordivant Leather.*							
Slates. *Vide* Stones.							
Slays for weavers, the dozen				0	6	8	C
Slip, the barrel	0	3	4				D
Slude. *Vide* Glass for windows.							
Smalts, the pound	0	1	6				E
Snaphances. *Vide* Dags.							
Snowting, the hundred weight, containing 112 lb				1	0	0	F

Snuff, *till the year* 1726, *paid the Subsidies and Impost* 1692 *according to the value sworn to or affirmed by the importer, together with a new duty of* 3 *s. per pound, imposed by an act of the* 8 *of Q. Ann. cap.* 7. *upon such as was not the product or manufacture of the British plantations; but by the* 12 *Geo. I. cap.* 26. *all the said duties were, from and after the* 31 *day of May,* 1726, *repealed; and in lieu thereof, the following rates were set and imposed upon the following sorts of* Snuff, *according to which, the duties thereon were to be afterwards computed and paid;*

All Snuff imported in British ships, the pound weight averdupois — *Viz.*	*Rate.* l.	s.	d.		
From any of the British plantations in America, or From any part of the Spanish West-Indies	0	2	6		G
From Italy, Spain, Portugal, and all other foreign parts, except France	0	5	0		H
And so in proportion to the above rates for any greater or less quantity.					
From France, for every 20 *s. of the true and real value upon oath; for as no* Rate de novo *is affixed to it, the former duties* ad valorem *cannot, by true construction of this law, be deemed to be repealed*					I

	DUTIES TO BE																The several branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. impoſt 1692 N° 69, & ſubſidy 1747.
B	0	6	0	—	0	6	0	—	—	—	—	—	—	—	—	—	Duty on hides and skins, & additional duty on hides & skins.
C	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſ. 1747.
D	0	0	7	14	0	0	8	4	0	0	6	15	0	0	5	16	Old ſubſ. new ſubſidy, $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
E	0	0	3	$9\frac{3}{10}$	0	0	3	$13\frac{4}{5}$	0	0	3	$0\frac{3}{4}$	0	0	2	$12\frac{1}{5}$	
F	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſubſ. new ſubſ. $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſ. impoſt 1692 N° 77, & ſubſ. 1747.
G	0	0	7	$3\frac{5}{8}$	0	0	7	$11\frac{1}{8}$	0	0	5	$15\frac{1}{8}$	0	0	5	$15\frac{1}{8}$	
H	0	1	2	$7\frac{1}{4}$	0	1	3	$2\frac{1}{4}$	0	0	11	$10\frac{1}{4}$	0	0	11	$10\frac{1}{4}$	
																	N. B. But if from any of the French colonies or plantations, then N° 36, *inſtead of* N° 77, *to Impoſt* 1692.
I	0	13	6	9	0	13	9	9	0	7	7	1	0	7	7	1	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
For the regulations on the removal of any foreign Snuff, *exceeding in quantity* 10 *pounds weight, either by land or water, from any Out-port into the port of London, or to any place within the diſtance of* 20 *miles from the Royal Exchange, ſee the Index.*							
Note, *By the opinion of the King's Attorney General, taken in the year* 1765, *it appears, That* Snuff manufactured in Guernſey *from Britiſh plantation Tobacco exported from Great-Britain, is liable to be rated at the aforeſaid ſum of* 5 *s. per pound weight on its importation: the ſame rule will therefore hold good with reſpect to ſuch as may be imported from the other Iſlands, viz.* Jerſey, Alderney, *and* Sark; *but with regard to the* Iſle of Man, *an importation of this article from thence, even when manufactured from ſuch Tobacco as is by* 7 *Geo. III. cap.* 45. *allowed to be exported thither from England under the licenſe thereby preſcribed, would be contrary to the directions of the* 5 *Geo. III. cap.* 43. § 12. *and could not be allowed.*								
SNUFFERS of all ſorts — the dozen	0	6	8	—	—	—	A
And beſides, if made of Braſs, *the dozen*	—	—	—	—	—	—	B
And beſides, if made of Iron, *the hundred weight, containing* 112 lb	—	—	—	—	—	—	C
Caſtile or Venice, the hundred weight, containing 112 lb	3	0	0	—	—	—	D
Flemiſh — the barrel	4	0	0	—	—	—	E
Flemiſh — *And beſides, for every pound weight*	—	—	—	—	—	—	F
SOPE — Hard, of all ſorts, not otherwiſe rated, the hundred weight, containing 112 lb	—	—	—	3	0	0	G
SOPE — *And beſides, if of France*	—	—	—	—	—	—	H
SOPE — Soft, of all ſorts, not otherwiſe rated, the hundred weight, containing 112 lb	—	—	—	1	10	0	I
SOPE — *And beſides, if of France*	—	—	—	—	—	—	K
But By 23 *Geo. II. cap.* 21. § 27. *cannot be imported in any package containing leſs than* 224 lb *neat weight, under the penalty of forfeiture, and of* 50 *l. by the maſter.*							
SOPERS WASTE, the ton, containing 20 hundred weight, each hundred weight containing 112 lb	—	—	—	0	10	0	L
But the 18 *Geo. II. cap.* 22. § 2. *allows it to be imported from and after the* 24 *day of June,* 1745, duty-free, under this ſpecial recital, " *Whereas it* " *hath been found by experience, that Sopers waſte is of great uſe and ſervice* " *for* improvement of lands, for which purpoſe *great quantities thereof* " *would be uſed, if the ſame were permitted to be brought into this kingdom* " *freed and diſcharged from payment of the duties to which the ſame is now* " *liable upon importation;* for the encouragement therefore of ſuch im-							

	Duties to be Paid on Importation. By British.				By Strangers.				Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12 *	Old subsidy, new subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ subsidy, & subs. 1747.
B	0	0	3	15	0	0	3	15	0	0	3	15	0	0	3	15	Impost 1692 N° 13.
C	0	4	8	5	0	4	8	5	0	4	8	5					Impost 1690 N° 24.
D	1	19	6	12	2	0	3	12									Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. duty on sope, paper, &c. add^{l} duty on sope, paper, &c. & s. 1747.
E	0	15	4	16	0	16	4	16									Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
F	0	0	3		0	0	3										Duty on sope, paper, &c. & add^{l} duty on sope, paper, &c.
G	1	19	6	12	2	0	3	12									Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. duty on sope, paper, &c. add^{l} duty on sope, paper, &c. & s. 1747.
H	1	9	0	15	1	9	0	15									Impost 1692 N° 36, & French duty 2d 25 per cent.
I	1	13	9	6	1	14	1	16									Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. duty on sope, paper, &c. add^{l} duty on sope, paper, &c. & s. 1747.
K	0	14	6	7 $\frac{1}{2}$	0	14	6	7 $\frac{1}{2}$									Impost 1692 N° 36, & French duty 2d 25 per cent.
L	0	2	4	14 $\frac{1}{2}$	0	2	6	4 $\frac{1}{2}$	0	2	1	17 $\frac{1}{2}$	0	1	1	0 $\frac{1}{2}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 77, & s. 1747.

* Note, *If of* Iron, *no drawback to the British plantations.*

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
" provements, *be it enacted, That, from and after the 24 day of June, 1745,* " *all the duties now payable for Sopers waſte imported into this kingdom, ſhall* " *ceaſe and determine; and from thenceforth, it ſhall be lawful to import into* " *this kingdom Sopers waſte, without paying any ſubſidy, cuſtom, impoſition,* " *or other duty for the ſame.*"							
SOCKS { of Thread, or of Cotton } the dozen pair				0	6	8	A
And beſides, if Cotton, for every 20s. value of the groſs price at the candle							B
SPANISH WEED. *Vide* Archelia.							
SPANGLES of copper, the thouſand	0	1	0				C
And beſides, for every hundred weight, containing 112 lb							D
SPARS { Boom, the hundred, containing 120	1	13	4				
For the duties, ſee B, *page* 160.							
Cant, the hundred, containing 120	1	13	4				
For the duties, ſee C, *page* 176.							
SPARS SMALL { the hundred, containing ſix ſcore	1	0	0				
of { *and directly from the Britiſh plantations in America, under the act of* 8 *Geo. I. cap.* 12. free.							
of { *and directly from any part of* America. *See the note * after* Great Balks.							
from { *any part of* Europe (*except* Ireland *and* France)							E
from { Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							F
from { *any part of* Aſia *within the limits of ſuch charters. See the N. B. after* Small Balks.							
of { France, *either directly from thence, or from any other parts*							G
of { *any French colony or plantation*							H
N. B. For the circumſtances of reſtriction on importation, and of their paying aliens duty when in ſhips liable thereto, ſee the note after Balks.							
SPECTACLES without caſes, the groce, containing 12 dozen	1	0	0				I
And beſides, if made of { *Crown, Plate, or Flint glaſs, the pound*							K
And beſides, if made of { *Green, or any other ſort of glaſs, the pound*							L
SPELTER of Germany, the hundred weight, containing 112 lb				2	10	0	M
SPINAL, fine, to make gauze, the pound				0	10	0	N
SPIRITS, vocat.	*Rate.* l.	s.	d.				
Arrack { *the ton, imported from any of his Majeſty's colonies or territories in the Eaſt-Indies*	30	0	0				O
As by 7 *Geo. II. cap.* 14. § 1, *and* 2. *it is declared and enacted,* " *That,* " *from and after the firſt day of May,* 1734, *the ſame ſubſidies, duties,* " *and exciſe payable upon Brandy and foreign Spirits imported, and* " *no more, ſhall be paid for this article, imported from any of his Ma-* " *jeſty's colonies or territories in the Eaſt-Indies; and that the ſame* " *allowances ſhall be made on the exportation thereof, as is made upon* " *foreign Brandy or other Spirits.*" *It is the practice to charge it as Brandy of France, and that rate is accordingly affixed thereto above.*							

	DUTIES TO BE																
	Paid on Importation.								Repaid on due Exportation.								The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	Old ſ. new ſ. $\frac{1}{3}$ ſ. N° 77 & ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 27 & ſ. 1747.
B	0	2	10	4	0	2	10	4	0	2	10	4	0	2	10	4	Duty on white callicoes, dimities, and other manufactures of cotton, &c.
C	0	0	2	6 $\frac{1}{5}$	0	0	2	9 $\frac{1}{5}$	0	0	2	0 $\frac{1}{2}$	0	0	1	14 $\frac{4}{5}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
D	0	16	4	17 $\frac{1}{2}$	0	16	4	17 $\frac{1}{2}$	0	16	4	17 $\frac{1}{2}$	0	16	4	17 $\frac{1}{2}$	Impoſt 1692 N° 24.
E	0	5	8	14	0	5	11	14	0	5	3	—	0	4	9	6	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 49, & ſubſ. 1747.
F	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
G	0	13	6	9	0	13	9	9	0	8	0	15	0	7	7	1	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 36, ſubſ. 1747, & French duty.
H	0	8	6	9	0	8	9	9	0	8	0	15	0	8	0	15	The ſame branches except the laſt.
I	0	6	7	19	0	6	10	19	0	6	2	5	0	5	8	11	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 12, & ſubſ. 1747.
K	0	0	8	—	0	0	8	—									Duty on glaſs, 1746.
L	0	0	2	—	0	0	2	—									
M	0	11	11	12 $\frac{1}{2}$	0	12	7	2 $\frac{1}{2}$	0	10	9	7 $\frac{1}{2}$	0	9	7	2 $\frac{1}{2}$	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
N	0	2	4	14 $\frac{1}{2}$	0	2	6	4 $\frac{1}{2}$	0	2	1	17 $\frac{1}{2}$	0	1	11	0 $\frac{1}{2}$	
O	8	5	6	—	8	13	0	—	7	11	3	—	6	17	0	—	Subſidies on ſpirits, coinage on ſpirits, ſubſ. 1747, & ſubſidy 1759.

Inwards.

SPIRITS, vocat.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Brandy of France, the ton, containing 252 gallons				30	0	0	A
Brandy of Spain, Portugal, or Italy, the ton, containing 252 gallons				15	0	0	B
Brandy of all other countries, not otherwise rated, the ton, containing 252 gallons				20	0	0	C
* Note, *By* 12 *Car. II. cap.* 18. § 8, *and* 9. *no Spirits called* Aqua vitae, *or* Brandy wine, *can be imported, under the pain of forfeiture, in any ſhips but ſuch as do truly, and without fraud, belong to the people of Great-Britain or Ireland, as the true owners and proprietors thereof, and whereof the maſter, and three-fourths of the mariners at leaſt, are Britiſh, and in no other; except only ſuch foreign ſhips and veſſels as are of the built of that country or place of which the ſaid goods are the growth, production, or manufacture reſpectively: or of ſuch port where the ſaid goods can only be, or moſt uſually are firſt ſhipped for tranſportation, and whereof the maſter, and three-fourths of the mariners at leaſt, are of the ſaid country or place: and in that caſe, ſuch goods are deemed* aliens goods, *and to pay duty accordingly.*							
But Brandy *cannot, by the act of* 4 *of Will. and Mar. cap.* 5. § 8. *be imported in any veſſel or caſk which ſhall not contain* 60 *gallons at the leaſt, under the pain of forfeiture, or the value thereof.*							
Note, *By* 5 *Geo. III. cap.* 43. § 27. *no foreign* Arrack, Brandy, Strong waters, *or* Spirits, *can be imported in any ſhip of, or under,* 100 *tons burthen, under the forfeiture of ſhip and goods (except only for the uſe of the ſeamen then belonging to, and on board ſuch ſhip, not exceeding two gallons for every ſuch ſeaman.)*							
N. B. Ships of Guernſey importing the above articles of Aqua vitae or Brandy wine, are practically conſidered as belonging to the people of Great-Britain.							
Citron water, the gallon				1	0	0	D
Geneva, the gallon				0	1	0	E
By 5 *Geo. III. cap.* 43. § 28. *no* Geneva *can be imported in any veſſel or caſk which does not contain* 60 *gallons at the leaſt (excepting only for the uſe of the ſeamen then belonging to, and on board the ſhip in which imported, not exceeding two gallons for each ſeaman) on forfeiture thereof.*							
Hungary water, the gallon				0	10	0	F
And beſides, if of France							G
Rackee of Turkey, the gallon				0	5	0	H
Roſa ſolis, and all other Cordial waters, not otherwiſe rated, the gallon				0	10	0	I
And beſides, if of France							K
Rum, the gallon				0	1	8	L.
By the 32 *Geo. II. cap.* 10. *which impoſes the Subſidy* 1759, Rum *of the produce of the Britiſh ſugar plantations is exempted from that duty.* *And,* *By the* 4 *Geo. III. cap.* 15. § 20, 21, 22. all Rum *or* Spirits *loaden in any of the* Britiſh colonies or plantations in America, *as of the growth, product, or manufacture thereof, is to be accompanied with a certificate, under the hand and ſeal of the Collector, or principal officer of the*							

* *See the Cauſe tried by the Author, upon this Law, at the end of letter* S.

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	8	5	6	—	8	13	0	—	7	11	3	—	6	17	0	—	Subſidies on ſpirits, coinage on ſpirits, ſubſidy 1747, & ſubſidy 1759.
B	4	12	9	—	4	16	6	—	4	5	7	10	3	18	6	—	
C	5	17	0	—	6	2	0	—	5	7	6	—	4	18	0	—	
D	0	4	11	$3\frac{1}{21}$	0	5	2	$3\frac{1}{21}$	0	4	5	$9\frac{1}{21}$	0	3	11	$15\frac{1}{21}$	Subſidies on ſpirits, coinage on ſpirits, ſubſidy 1747, & ſubſidy 1759.
E	0	0	3	$17\frac{36}{105}$	0	0	4	$0\frac{26}{105}$	0	0	3	$11\frac{23}{42}$	0	0	3	$5\frac{89}{105}$	
F	0	2	6	$1\frac{1}{21}$	0	2	7	$11\frac{1}{21}$	0	2	3	$4\frac{1}{21}$	0	2	0	$7\frac{1}{21}$	
G	*0	2	6	—	0	2	6	—	—	—	—	—	—	—	—	—	French duty 2d 25 per cent*.
H	0	1	3	$10\frac{1}{21}$	0	1	4	$5\frac{1}{21}$	0	1	2	$1\frac{23}{42}$	0	1	0	$13\frac{1}{21}$	Subſidies on ſpirits, coinage on ſpirits, ſ. 1747, & ſ. 1759.
I	0	2	6	$1\frac{1}{21}$	0	2	7	$11\frac{1}{21}$	0	2	3	$4\frac{1}{21}$	0	2	0	$7\frac{1}{21}$	
K	*0	2	6	—	0	2	6	—	—	—	—	—	—	—	—	—	French duty 2d 25 per cent*.
L	0	0	5	$16\frac{1}{21}$	0	0	6	$1\frac{1}{21}$	0	0	5	$6\frac{23}{42}$	0	0	4	$17\frac{1}{21}$	Subſidies on ſpirits, coinage on ſpirits, ſ. 1747, & ſ. 1759.

* *This branch is brought to account under the head of Subſidies on Spirits.* *See page* 34.

Inwards.	Rates. By 12 Car. II. cap. 4. l. s. d.	Rates. By 11 Geo. I. cap. 7. l. s. d.	
Customs at the loading port, testifying his having received proof of the growth of such goods, and expressing their quality, and the number and denomination of the packages, as directed by this act; and in default thereof, or of the goods not agreeing therewith, the same shall be deemed and taken to be foreign Rum *and* Spirits, *and shall be liable to the same duties, restrictions, regulations, penalties and forfeitures, in all respects, as Rum and Spirits of the growth, produce, or manufacture of any foreign colony or plantation would respectively be liable to by law, as per Index.*			
But where it shall be made appear to the satisfaction of the Commissioners of his Majesty's Customs, that such Rum or Spirits are really and truly the produce of such British plantation or colony, and that no fraud was intended, it shall and may in such case, be lawful for the said Commissioners, to permit the said goods to be entered, upon payment of the like duties as such goods would be liable to if this law had not been made.			
The duties therefore will stand as follow;			
Spirits, vocat. Rum: of the growth, produce, and manufacture of the British sugar plantations in America, imported in ships directly from thence, and accompanied with the certificate before stated, to prove such growth, produce, and manufacture; also, all Rum from Dominica, under the certificate directed by 6 Geo. III. cap. 49. § 16.			A
Spirits, vocat. Rum: of the produce of any other his Majesty's colonies or plantations, and accompanied with such certificate; or, if uncertificated from the British sugar plantations, as before-mentioned, and admitted to entry by order of the Commissioners of his Majesty's Customs			B
Rum: *By* 5 *Geo. III. cap.* 43. § 28. *no* Rum *can be imported in any vessel or cask which shall not contain* 60 *gallons at the least (excepting only for the use of the seamen then belonging to, and on board the ship in which the same shall be imported, not exceeding two gallons for each seaman) on forfeiture thereof.*			
Rum: *But, by sect. the* 29, *in case it shall be made appear, to the satisfaction of the Commissioners of his Majesty's Customs, that any* Rum, *being the produce or manufacture of any of his Majesty's dominions in America, shall be imported directly from thence in small casks, without fraud or concealment, either for the use of the master in the voyage, or for the private use of merchants or traders so importing the same, or designed as presents,* and not by way of merchandize, *it shall then be lawful for the said respective Commissioners, if they think proper, to admit such Rum to an entry, and cause the duties thereof to be accepted, instead of the forfeiture.*			
Rum: *For further regulations, both to its importation and exportation, see Branch* Excise on foreign liquors imported, *page* 127; *and* Subsidies on spirits, *page* 34.			
Visney from Turkey, the gallon		0 1 0	C
Usquebaugh, the gallon		0 1 0	

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	0	4	16 1/21	0	0	5	1 1/21	0	0	4	16 1/21	0	0	4	16 1/21	Subſidies on ſpirits, coinage on ſpirits, & ſubſidy 1747.
B	0	0	5	16 1/21	0	0	6	1 1/21	0	0	5	6 2/42 3/42	0	0	4	17 1/21	Subſidies on ſpirits, coinage on ſpirits, ſ. 1747, & ſ. 1759.
C	0	2	6	1 1/21	0	2	7	11 1/21	0	2	3	4 1/21	0	2	0	7 1/21	

Inwards.

		Rates. By 12 Car. II. cap. 4.			By 11 Geo. I. cap. 7.			
		l.	s.	d.	l.	s.	d.	
Spirits.	*And beſides the aforeſaid duties* — *For every gallon of Strong Waters, Brandy, or Spirits, excepting Rum or Spirits of the growth or manufacture of his Majeſty's plantations in America* — *ſingle*							A
	double							B
	For every gallon of Rum or Spirits of the growth or manufacture of his Majeſty's plantations in America — *ſingle*							C
	double							D
	But by the 3 Geo. I. cap. 4. § 5. Spirits of all ſorts, of the growth, produce, or manufacture of Jerſey, Guernſey, Sark, and Alderney, may be imported from thence by the inhabitants of the ſaid reſpective iſlands (with and under ſuch certificates and oaths as are required by law) on payment of ſuch and the like duties as are chargeable thereon for the time being on the like goods of the growth, produce, or manufacture of Great-Britain.							
Spits or Broches.	*But may not be imported by any* merchant-ſtranger *to be ſold, upon pain of forfeiture, as per Index.*							
Spokes for cart-wheels, long	the thouſand				6	0	0	
	of — *and directly from the Britiſh plantations in* America, *under the act of 8 Geo. I. cap. 12.* free. *and directly from any part of* America. *See the note * after* Great Balks.							
	from — *any part of* Europe *(except* Ireland *and* France)							E
	from — Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							F
	from — *any part of* Aſia *within the limits of ſuch charters. See Unrated Eaſt-India Goods in Chapter third.*							
	of — France, *either directly from thence, or from any other parts*							G
	of — *any French colony or plantation*							H
Spokes for cart-wheels, ſhort	the thouſand				3	0	0	
	of — *and directly from the Britiſh plantations in* America, *under the act of 8 Geo. I. cap. 12.* free. *and directly from any part of* America. *See the note * after* Great Balks.							
	from — *any part of* Europe *(except* Ireland *and* France)							I
	from — Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							K
	from — *any part of* Aſia *within the limits of ſuch charters. See Unrated Eaſt-India Goods in Chapter third.*							
	of — France, *either directly from thence, or from any other parts*							L
	of — *any French colony or plantation*							M
	N. B. For the circumſtances of reſtriction on importation, and of their paying aliens duty when in ſhips liable thereto, ſee the Note after Balks.							
Spoons of horn, the groce, containing 12 dozen		0	16	0				N
Sports. *Vide* Baſkets.								
Spunges. *Vide in* Drugs.								

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.						Repaid on due Exportation.						
	By Britiſh.				By Strangers.			To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)			To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.		
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	6	8	—	0	6	8	—									Exciſe on foreign liquors imported.
B	0	12	8	—	0	12	8	—									
C	0	4	8	—	0	4	8	—									
D	0	8	8	—	0	8	8	—									
E	1	14	4	4	1	15	10	4	1	11	6	—	1	8	7	16	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 49, & ſubſ. 1747.
F	1	8	8	14	1	10	2	14	1	5	10	10	1	3	0	6	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
G	4	1	2	14	4	2	8	14	2	8	4	10	2	5	6	6	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, ſubſ. 1747, & French duty.
H	2	11	2	14	2	12	8	14	2	8	4	10	2	8	4	10	The ſame branches except the laſt.
I	0	17	2	2	0	17	11	2	0	15	9	—	0	14	3	18	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 49, & ſ. 1747.
K	0	14	4	7	0	15	1	7	0	12	11	5	0	11	6	3	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 77, & ſubſ. 1747.
L	2	0	7	7	2	1	4	7	1	4	2	5	1	2	9	3	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, ſubſ. 1747, & French duty.
M	1	5	7	7	1	6	4	7	1	4	2	5	1	4	2	5	The ſame branches except the laſt.
N	0	3	0	19 $\frac{1}{5}$	0	3	3	7 $\frac{1}{5}$	0	2	8	8	0	2	3	16 $\frac{4}{5}$	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. & ſubſ. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Spurs.							
But for the circumſtances of their prohibition to be uttered or ſold in Great-Britain, ſee the Index.							
Standiſhes: of braſs, the dozen	0	12	0				A
Standiſhes: covered with leather gilt: the piece	0	6	8				B
Standiſhes: covered with leather gilt: *And beſides, if the Leather be the moſt valuable part* — *For every 20s. of the real value upon oath*							C
Standiſhes: vocat. Pocket-ſtandiſhes, the dozen	2	0	0				D
Standiſhes: of wood, the dozen	0	4	0				E
Starch, white, the hundred weight, containing 112 lb	5	0	0				F
But by 23 Geo. II. cap. 21. § 27. cannot be imported in any package containing leſs than 224 lb neat weight, under the penalty of forfeiture, and of 50 l. by the maſter.							
Staves, vocat. Barrel ſtaves: the hundred, containing ſix ſcore	0	3	4				
Barrel ſtaves: of *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
Barrel ſtaves: of *and directly from any part of* America. *See the note * after* Great Balks.							
Barrel ſtaves: from *any part of* Europe *(except* Ireland *and* France)							G
Barrel ſtaves: from Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							H
Barrel ſtaves: from *any part of* Aſia *within the limits of ſuch charters. See the N. B. after* Small Balks.							
Barrel ſtaves: of France, *either directly from thence, or from any other parts*							I
Barrel ſtaves: of *any French colony or plantation*							K
Staves, vocat. Bow ſtaves. *Vide in* B, *page* 164.							
Staves, vocat. Firkin ſtaves: the hundred, containing ſix ſcore	0	2	0				
Firkin ſtaves: of *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
Firkin ſtaves: of *and directly from any part of* America. *See the note * after* Great Balks.							
Firkin ſtaves: from *any part of* Europe *(except* Ireland *and* France)							L
Firkin ſtaves: from Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							M
Firkin ſtaves: from *any part of* Aſia *within the limits of ſuch charters. See the N. B. after* Small Balks.							
Firkin ſtaves: of France, *either directly from thence, or from any other parts*							N
Firkin ſtaves: of *any French colony or plantation*							O
Staves, vocat. Kilderkin ſtaves. *Vide in* Wood.							
Staves, vocat. Pipe and Hogſhead ſtaves. *Vide in* P, *page* 372.							
N. B. For the circumſtances of reſtriction on importation, and of their paying aliens duty when in ſhips liable thereto, ſee the Note after Balks.							

	Duties to be Paid on Importation. By British.				Duties to be Paid on Importation. By Strangers.				Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.)				Repaid on due Exportation. To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	2	10	9 $\frac{2}{5}$	0	3	0	5 $\frac{2}{5}$	0	2	7	1	0	2	3	12 $\frac{3}{5}$	Old subsidy, new subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ subs. impost 1692 N° 13, & subsidy 1747.
B	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
C	0	6	0	—	0	6	0	—	—	—	—	—	—	—	—	—	Duty on hides and skins, & additional duty on hides & skins.
D	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	Old subsidy, new subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, & subs. 1747.
E	0	0	9	4 $\frac{4}{5}$	0	0	9	16 $\frac{4}{5}$	0	0	8	2	0	0	6	19 $\frac{1}{5}$	
F	3	15	4	—	3	16	7	—	—	—	—	—	—	—	—	—	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1690 N° 45, add^{l} duty on hides and skins, add^{l} duty on sope, paper, &c. & s. 1747.
G	0	0	11	9	0	0	11	19	0	0	10	10	0	0	9	11	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1690 N° 49, & s. 1747.
H	0	0	7	14	0	0	8	4	0	0	6	15	0	0	5	16	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
I	0	2	3	1 $\frac{1}{2}$	0	2	3	11 $\frac{1}{2}$	0	1	4	2 $\frac{1}{2}$	0	1	3	3 $\frac{1}{2}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 36, subs. 1747, & French duty.
K	0	1	5	1 $\frac{1}{2}$	0	1	5	11 $\frac{1}{2}$	0	1	4	2 $\frac{1}{2}$	0	1	4	2 $\frac{1}{2}$	The same branches except the last.
L	0	0	6	17 $\frac{2}{5}$	0	0	7	3 $\frac{2}{5}$	0	0	6	6	0	0	5	14 $\frac{3}{5}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1690 N° 49, & s. 1747.
M	0	0	4	12 $\frac{2}{5}$	0	0	4	18 $\frac{2}{5}$	0	0	4	1	0	0	3	9 $\frac{3}{5}$	Old subsidy, new subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subsidy, & subs. 1747.
N	0	1	4	4 $\frac{9}{10}$	0	1	4	10 $\frac{9}{10}$	0	0	9	13 $\frac{1}{2}$	0	0	9	2 $\frac{1}{10}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 36, subs. 1747, & French duty.
O	0	0	10	4 $\frac{9}{10}$	0	0	10	10 $\frac{9}{10}$	0	0	9	13 $\frac{1}{2}$	0	0	9	13 $\frac{1}{2}$	The same branches except the last.

Inwards.

		By 12 Car. II. cap. 4.			By 11 Geo. I. cap. 7.			
		l.	s.	d.	l.	s.	d.	
Steel, vocat.	Gad ſteel, the half * barrel	10	0	0				A
	And beſides, for every hundred weight, containing 112 lb							B
	Long ſteel, Wiſp ſteel, and ſuch like, the hundred weight, containing 112 lb	1	10	0				C
	Steel manufactures unrated — For every 20 *s. of their value upon oath*							D
	Steel manufactures unrated — For every hundred weight, containing 112 lb							E
	Note, *By the acts of* 2 *and* 3 *Q. Ann. cap.* 9. § 12. *and* 9 *Q. Ann. cap.* 6. § 55. *no drawback is to be allowed upon the exportation of* Steel, *or of any ware made of* Wrought Steel *in foreign parts, exported to the Britiſh colonies or plantations in America.*							
Stirrops.	*But for the circumſtances of their prohibition to be imported to be uttered or ſold in Great-Britain, or to be imported by any* merchant-ſtranger *for ſale, ſee the Index.*							
Stockings	of Thread, or of Cotton, the dozen pair				1	15	0	F
	And beſides, for the Cotton, every 20 *s. of the groſs price at the candle*							G
	of Wadmoll, the pair	0	1	0				H
	of Silk. *See the Note following.*							
	Note, *By* 5 *Geo. III. cap.* 48. Silk ſtockings *of foreign manufacture cannot be imported, under the penalty of forfeiture, and of* 200 *l. with coſts of ſuit.*							
	Stone birds, or whistles, the ſmall groce, containing 12 dozen	0	4	0				I
Stones, vocat.	Blood-ſtones, the pound	0	15	0				K
	Vide Lapis hematitis *in* Drugs.							
	Cane-ſtones, the ton	0	15	0				L
	Dog-ſtones, the laſt, containing three pair to the laſt	39	0	0				M
	N. B. Theſe Stones are from three to four feet over, and from ſix to twelve inches thick; and if above either of theſe dimenſions, they are deemed Mill-ſtones at the waterſide.							
	Emery ſtones. *Vide in* E, *page* 258.							
	Grave ſtones of marble unpoliſhed, the foot ſquare, ſuperficial meaſure				0	0	4	N
	Grave ſtones of marble poliſhed, the foot ſquare, ſuperficial meaſure				0	0	8	O
	Grave ſtones of other ſtone, poliſhed or unpoliſhed, the foot ſquare				0	0	1	P
	Baſons, Tables, Mortars, and all other poliſhed marble (except Grave ſtones and Paving ſtones poliſhed) the foot ſquare				0	1	0	Q
	Marble — Blocks, the ſolid foot				0	4	0	R
	Paving ſtones rough, the foot, ſuperficial meaſure				0	0	4	S
	Paving ſtones poliſhed, the foot ſquare, ſuperficial meaſure				0	0	8	T

* *By the waterſide practice upon the Keys, the half barrel of* Steel *is* 126 lb.

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.						Repaid on due Exportation.						
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	1	18	6		2	1	0		1	13	9						Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
B	0	5	1	17 $\frac{1}{2}$	0	5	1	17 $\frac{1}{2}$	0	5	1	17 $\frac{1}{2}$					Impoſt 1690 N° 46.
C	0	10	11	3 $\frac{1}{2}$	0	11	3	13 $\frac{1}{2}$	0	10	2	12 $\frac{1}{2}$					Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 46, & ſubſ. 1747.
D	0	3	10	4	0	4	1	4	0	3	4	10					Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
E	0	5	1	17 $\frac{1}{2}$	0	5	1	17 $\frac{1}{2}$	0	5	1	17 $\frac{1}{2}$					Impoſt 1690 N° 46.
F	0	8	4	10 $\frac{3}{4}$	0	8	9	15 $\frac{3}{4}$	0	7	6	11 $\frac{1}{4}$	0	6	8	11 $\frac{3}{4}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 { N° 77 / N° 27 } & ſ. 1747.
G	0	2	10	4	0	2	10	4	0	2	10	4	0	2	10	4	Duty on white callicoes, dimities, and other manufactures of cotton, &c.
H	0	0	2	6 $\frac{1}{5}$	0	0	2	9 $\frac{1}{5}$	0	0	2	0 $\frac{1}{2}$	0	0	1	14 $\frac{4}{5}$	
I	0	0	9	4 $\frac{4}{5}$	0	0	9	16 $\frac{4}{5}$	0	0	8	2	0	0	6	19 $\frac{1}{5}$	Old ſubſ. new ſubſ. $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
K	0	2	10	13	0	3	0	18	0	2	6	7 $\frac{1}{2}$	0	2	2	2	
L	0	2	10	13	0	3	0	18	0	2	6	7 $\frac{1}{2}$	0	2	2	2	
M	7	10	1	16	7	19	10	16	6	11	7	10	5	13	1	4	
N	0	0	0	19 $\frac{3}{20}$	0	0	1	0 $\frac{3}{20}$	0	0	0	17 $\frac{1}{4}$	0	0	0	15 $\frac{7}{20}$	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, impoſt 1692 N° 77, & ſubſidy 1747.
O	0	0	1	18 $\frac{3}{10}$	0	0	2	0 $\frac{3}{10}$	0	0	1	14 $\frac{1}{2}$	0	0	1	10 $\frac{7}{10}$	
P	0	0	0	4 $\frac{63}{80}$	0	0	0	5 $\frac{3}{80}$	0	0	0	4 $\frac{5}{16}$	0	0	0	3 $\frac{67}{80}$	
Q	0	0	2	17 $\frac{9}{20}$	0	0	3	0 $\frac{9}{20}$	0	0	2	11 $\frac{3}{4}$	0	0	2	6 $\frac{1}{20}$	
R	0	0	11	9 $\frac{4}{5}$	0	1	0	1 $\frac{4}{5}$	0	0	10	7	0	0	9	4 $\frac{1}{5}$	
S	0	0	0	19 $\frac{3}{20}$	0	0	1	0 $\frac{3}{20}$	0	0	0	17 $\frac{1}{4}$	0	0	0	15 $\frac{7}{20}$	
T	0	0	1	18 $\frac{3}{10}$	0	0	2	0 $\frac{3}{10}$	0	0	1	14 $\frac{1}{2}$	0	0	1	10 $\frac{7}{10}$	

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Stones, vocat.							
Mill-ſtones, the piece	10	0	0				A
And beſides, if of France							B
Paving ſtones, not of marble, the foot ſquare				0	0	1	C
Pebble ſtones, the ton				1	0	0	D
But by the 3 Geo. I. cap. 4. § 5. if of the product of Jerſey, Guernſey, Sark, and Alderney, may be imported from thence by the inhabitants of the ſaid reſpective iſlands, under certificates from the reſpective governors, lieutenant or deputy governors, or commanders in chief for the time being, and oaths before the magiſtrates of the ſaid iſlands of Jerſey and Guernſey reſpectively, that the ſame are of the growth or produce of the ſaid iſlands, or either of them, duty-free.							
Pomice ſtones. *Vide in* P, *page* 376.							
Quern ſtones large, the laſt *(containing three pair)*	4	10	0				E
Quern ſtones ſmall, the laſt	2	5	0				F
* Slates in frames, the dozen				0	3	4	G
Slick ſtones, the hundred, containing five ſcore	0	15	0				H
Tables of ſlate in frames, the piece				0	5	0	I
Tables of ſlate without frames, the piece				0	1	8	K
Whetſtones. *Vide in* W.							
Stops, vocat. Holy water ſtops.							
But may not be imported by any merchant-ſtranger *to be ſold, upon pain of forfeiture, as per Index.*							
Stoves of iron. *Vide in* Iron.—Stum *pays duty as Wine.*							
Sturgeon the firkin	1	10	0				L
Sturgeon the keg	0	15	0				M
Stuffs of all ſorts, made of, or mixed with wool, per yard	1	5	0				N
But for the circumſtances of their prohibition to be imported to be uttered or ſold, unleſs made in Ireland, and imported from thence under licence, ſee the Index.							
N. B. Says *and* Serges, *before-mentioned in pages* 390 *and* 394, *are under the like circumſtances as theſe goods with reſpect to their importation from Ireland only, and that under licence.*							
Succad, wet or dry, the pound	0	3	0				
of France							O
of Eaſt-India							P
of all other places							Q
Sugar and Sugar candy. *Vide in* Grocery.							
Swine from Ireland, duty-free.							
See Cattle, *page* 180.							
See Sheep, *page* 396.							
Swingles, the groce, containing 12 dozen				3	0	0	R
Swords, vocat. Rapiers.							
But may not be imported to be ſold, bartered, or exchanged, upon pain of forfeiture, or the value, as per Index.							

* *Slate Pens pay duty* ad valorem.

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.						Repaid on due Exportation.						
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
A	1	18	6		2	1	0		1	13	9		1	9	0		Old ſubſ. new ſubſidy, $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
B	4	16	10	10	4	16	10	10	2	6	10	10	2	6	10	10	Impoſt 1692 N° 36, & French duty 2d 25 per cent.
C	0	0	0	$4\frac{6}{8}\frac{3}{0}$	0	0	0	$5\frac{3}{8}\frac{}{0}$	0	0	0	$4\frac{5}{1}\frac{}{6}$	0	0	0	$3\frac{6}{8}\frac{7}{0}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſ. 1747.
D	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	
E	0	17	3	18	0	18	5	8	0	15	2	5	0	13	0	12	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. & ſubſidy 1747.
F	0	8	7	19	0	9	2	14	0	7	7	2 $\frac{1}{2}$	0	6	6	6	
G	0	0	9	11 $\frac{1}{2}$	0	0	10	1 $\frac{1}{2}$	0	0	8	12 $\frac{1}{2}$	0	0	7	13 $\frac{1}{2}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſ. 1747.
H	0	2	10	13	0	3	0	18	0	2	6	7 $\frac{1}{2}$	0	2	2	2	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
I	0	1	2	7 $\frac{1}{4}$	0	1	3	2 $\frac{1}{4}$	0	1	0	18 $\frac{3}{4}$	0	0	11	10 $\frac{1}{4}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſ. 1747.
K	0	0	4	15 $\frac{3}{4}$	0	0	5	0 $\frac{3}{4}$	0	0	4	6 $\frac{1}{4}$	0	0	3	16 $\frac{3}{4}$	
L	0	5	9	6	0	6	1	16	0	5	0	15	0	4	4	4	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. & ſubſ. 1747.
M	0	2	10	13	0	3	0	18	0	2	6	7 $\frac{1}{2}$	0	2	2	2	
N	0	4	9	15	0	5	1	10	0	4	2	12 $\frac{1}{2}$	0	3	7	10	
O	0	2	0	$7\frac{7}{2}\frac{}{0}$	0	2	0	$16\frac{7}{2}\frac{}{0}$	0	1	2	10 $\frac{1}{4}$	0	1	1	$13\frac{5}{2}\frac{}{0}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
P	0	1	3	9 $\frac{3}{5}$	0	1	3	18 $\frac{3}{5}$	0	1	2	12 $\frac{1}{2}$	0	1	1	15 $\frac{2}{5}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 29, ſ. 1747, & ſ. 1759.
Q	0	0	6	18 $\frac{3}{5}$	0	0	7	7 $\frac{3}{5}$	0	0	6	1 $\frac{1}{2}$	0	0	5	4 $\frac{2}{5}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
R	0	14	4	7	0	15	1	7	0	12	11	5	0	11	6	3	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.

Inwards.

		Rates. By 12 Car. II. cap. 4.			By 11 Geo. I. cap. 7.			
		l.	s.	d.	l.	s.	d.	
Sword-blades	coarſe, or Flanders making, the dozen	1	0	0				A
	of Venice, Turkey, or fine blades, the dozen	1	10	0				B
	And beſides, for every hundred weight, containing 112 lb *of* Iron							C
	But by 1 *Jac. II. cap.* 8. *may not be imported by way of merchandize without licence, under the penalty of forfeiture, and treble the value.*							
Syder (*vel* Cyder) the ton		4	0	0				
Syder and Syder Eager	*By the* 13 *and* 14 *Car. II. cap.* 11. § 25. *is exonerated and diſcharged from the Subſidy of Poundage before ſet thereon, and is by that act rated to pay a* Subſidy of Tonnage, *according to the following circumſtances of importation; with drawback per ton of all but* 1 *l. to the Britiſh, and* 1 *l.* 5 *s. to the Stranger.*	*Groſs Old ſub.*						
		l.	*s.*	*d.*				
	When imported from foreign parts by Britiſh, in Britiſh ſhips, the ton	4	10	0				
	When by Strangers, in any ſhips; or, By Britiſh, in foreign ſhips — the ton	6	0	0				
	The reſt of the duties are payable on the rate above-mentioned; ſo that the neat ſums, according to the ſeveral circumſtances of importation, will be as follow;							
	Of all places, except Guernſey, Jerſey, Alderney, Sark, and France, the ton — *Filled*							D
	Unfilled							E
	And beſides							F
	And more for the Exciſe duties, the ton							G
	Of France, the ton — *Filled*							H
	Unfilled							I
	And beſides							K
	And more for the Exciſe duties, the ton							L
	Of and from Guernſey, Jerſey, Sark, and Alderney, may be imported from thence by the inhabitants of thoſe iſlands reſpectively, on payment of ſuch Exciſe duty as is chargeable for the time being on Syder made in this kingdom. See Perry, *page* 364, *and in the Index.*							

Edward Burrow againſt Abraham Langedeyke.

This cauſe came to be tried in the Court of Exchequer at Weſtminſter in the ſittings after Michaelmas Term, 1758, *and a verdict given for the Plaintiff.*

The Defendant's veſſel called the Republick, *having been ſeized by the Plaintiff for the importation of* Brandy Wine *from Rotterdam, not being the manufacture of Holland, the queſtion was, Whether the ſame could be legally ſo imported in a Dutch ſhip? when it was determined it could not, and the veſſel was condemned.*

	Duties to be Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	0	3	10	4	0	4	1	4	0	3	4	10					{ Old subsidy, new subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ subs. & subsidy 1747.
B	0	5	9	6	0	6	1	16	0	5	0	15					
C	0	4	8	5	0	4	8	5	0	4	8	5					Impost 1690 N° 24.
D	5	0	0	—	6	10	0	—	*4 0 0 — †5 5 0 —				0	10	0	—	{ Old subs. & coinage on wine, beer, &c.
E	4	9	2	8	5	15	7	4	*3 9 2 8 †4 10 7 4				0	10	0	—	
F	0	11	7	4	0	11	7	4	0	11	7	4	0	11	7	4	New subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ s. & s. 1747.
G	15	10	0	—	15	10	0	—									Excise on foreign liquors imported.
H	5	0	0	—	6	10	0	—	*4 0 0 — †5 5 0 —				0	10	0	—	{ Old subs. & coinage on wine, beer, &c.
I	4	9	2	8	5	15	7	4	*3 9 2 8 †4 10 7 4				0	10	0	—	
K	2	10	4	4	2	10	4	4	1	10	4	4	1	10	4	4	{ New subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subs. imp. 1692 N° 36, French duty 2d 25 per cent. & s. 1747.
L	15	10	0	—	15	10	0	—									Excise on foreign liquors imported.

* *By British.* † *By Strangers.*

Inwards.

	Rates. By 12 Car. II. cap. 4.			By 11 Geo. I. cap. 7.			
	l.	s.	d.	l.	s.	d.	
T.							
TABLE BOOKS { coarſe, the dozen	0	10	0				A
TABLE BOOKS { fine, the dozen	1	0	0				B
TABLES, vocat. PLAYING TABLES { of walnut-tree. *Vide* Playing tables *in* P.							
TABLES, vocat. PLAYING TABLES { of wainſcot, and all other ſorts, coarſe, the pair	0	5	0				C
TABLES { of marble, of ſlate — } *Vide* Stones.							
TACKS of iron { the thouſand	0	6	8				D
TACKS of iron { *And beſides, for every hundred wt. containing* 112 lb							E
TAILS of cows, the hundred, containing five ſcore				0	10	0	F
TALLOW, the hundred weight, containing 112 lb	0	16	8				G
But by 7 *Geo. III. cap.* 12. *(continued by* 10 *Geo. III. cap.* 8. *and* 13 *Geo. III. cap.* 5. *to the* 25 *day of March,* 1776,) Tallow unmanufactured into candles or ſope *may be imported, provided due entries are made, and the regulations of ſaid act followed,* duty-free. *See* Lard, *page* 318, *and the Index.*							
TANNETS of cruel, the yard	0	6	0				H
TAPE open, the dozen pieces				0	2	6	I
TAPESTRY { with caddas, the Flemiſh ell	0	8	0				K
TAPESTRY { * with gold or ſilver, the Flemiſh ell	8	0	0				L
TAPESTRY { with hair, the Flemiſh ell	0	2	8				M
TAPESTRY { * with ſilk, the Flemiſh ell	0	13	4				N
TAPESTRY { with wool, the Flemiſh ell	0	4	0				O
* *For the circumſtances of prohibition of* Tapeſtry with gold or ſilver, *and* Tapeſtry with ſilk, *ſee the Index.*							
TAR, ſmall or great band, the laſt, containing 12 barrels	2	10	0				P
And beſides, not being of the product of any of the dominions or plantations of the crown of Great-Britain, *the laſt*							Q
But may not be imported in any other than Britiſh or Iriſh ſhips, or ſhips of the built of the country of which the ſaid Tar *is the product, &c. See* Deal boards, *and* Goods inwards, *in the Index.*							
And,							
By 12 *Car. II. cap.* 18. § 9. *when imported in ſuch foreign-built ſhips, of the country, &c. to pay duty as if imported by* aliens.							
Note, *That no* Tar *can, by the* 13 *and* 14 *Car. II. cap.* 11. § 23. *be imported from the* Netherlands *or* Germany, *upon any pretence whatſoever, in any ſort of ſhips or veſſels whatſoever, upon penalty of the loſs of all the ſaid* Tar, *as alſo of the ſhips and furniture.*							
By 9 *Geo. III. cap.* 35. § 2, *and* 3. *no* Tar *can be exported, or entered for exportation, by way of merchandize to foreign parts from the port of* London, *till the pre-emption or refuſal thereof hath been offered and tendered to the Commiſſioners of his Majeſty's Navy* eight days *before; nor from* any other port or place *in this kingdom, till ſuch tender hath been made* twenty days							

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old ſubſidy, new ſubſidy, $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſ. & ſubſ. 1747.
B	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	
C	0	0	11	11	0	1	0	6	0	0	10	2 $\frac{1}{2}$	0	0	8	14	
D	0	1	3	8	0	1	4	8	0	1	1	10					
E	0	4	8	5	0	4	8	5	0	4	8	5					Impoſt 1690 N° 24.
F	0	2	4	14 $\frac{1}{2}$	0	2	6	4 $\frac{1}{2}$	0	2	1	17 $\frac{1}{2}$	0	1	11	0 $\frac{1}{2}$	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
G	0	7	10	15	0	8	1	5	0	7	6	—	0	7	1	5	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 47, & ſubſ. 1747.
H	0	1	1	17 $\frac{1}{5}$	0	1	2	15 $\frac{1}{5}$	0	1	0	3	0	0	10	8 $\frac{4}{5}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
I	0	0	7	3 $\frac{5}{8}$	0	0	7	11 $\frac{1}{8}$	0	0	6	9 $\frac{3}{8}$	0	0	5	15 $\frac{1}{8}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 77, & ſubſ. 1747.
K	0	2	3	9 $\frac{3}{5}$	0	2	4	13 $\frac{3}{5}$	0	2	1	4	0	1	10	18 $\frac{3}{5}$	
L	2	5	9	12	2	7	9	12	2	2	0	—	1	18	2	8	Old ſubſ. new ſubſ. $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſ. impoſt 1692 N° 70, & ſubſ. 1747.
M	0	0	9	3 $\frac{1}{5}$	0	0	9	11 $\frac{1}{5}$	0	0	8	8	0	0	7	12 $\frac{4}{5}$	
N	0	3	9	16	0	3	11	16	0	3	6	—	0	3	2	4	
O	0	1	1	14 $\frac{4}{5}$	0	1	2	6 $\frac{4}{5}$	0	1	0	12	0	0	11	9 $\frac{1}{5}$	
P	0	9	7	10	0	10	3	—	0	8	5	5	0	7	3	—	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
Q	0	1	2	1 $\frac{1}{4}$	0	1	2	1 $\frac{1}{4}$	0	1	2	1 $\frac{1}{4}$	0	1	2	1 $\frac{1}{4}$	Impoſt 1692 N° 71.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
before, under the penalty of forfeiture: and in the caſe of exportation made without any diſcovery, the owner or exporter is to forfeit the value thereof, to be eſtimated according to the beſt price this article then bears at London. *For the bounty, ſee Chapter third.*							
Tares. *By* 13 *Geo. III. cap.* 1, *and* 2. *were allowed to be imported from any part of Europe, Africa, or America, under the regulations of that act, to* 1 *January,* 1774, duty-free.							
TARRAS, the barrel	0	6	8	—	—	—	A
TAZELS, the thouſand	0	5	0	—	—	—	B
Tea — *May not be imported but from the place of its growth (except by licence) as per Index.* *For the duties to be paid and repaid, vide* Tea *under Eaſt-India goods, page* 262, *and in Chapter the third.* *For the regulations, vide* Inland duty, *page* 130, *and* Tea *in the Index.*							
TEA TABLES — lacquered, with or without feet (except of India or China) the piece	—	—	—	0	10	0	C
TEA TABLES — unlacquered (except of India or China) the piece	—	—	—	0	2	6	D
TEETH SEAMORSE. *Vide* Seamorſe teeth, *page* 392.							
TENTERHOOKS. *Vide* Nails.							
THIMBLES — the thouſand	3	0	0	—	—	—	E
THIMBLES — *And beſides, if* Braſs, *the thouſand*	—	—	—	—	—	—	F
THIMBLES — *And beſides, if* Iron, *the hundred weight, containing* 112 lb	—	—	—	—	—	—	G
THREAD — Bridges thread, the dozen pound	2	5	0	—	—	—	H
THREAD — Croſsbow thread, the hundred pound, containing five ſcore	3	6	8	—	—	—	I
THREAD — Thread of gold and ſilver. *Vide in* G.							
THREAD — Lyons or Paris thread, the bale, containing one hundred bolts	30	0	0	—	—	—	K
THREAD — * Outnal thread, the dozen pound	3	0	0	—	—	—	L
THREAD — Packthread. *Vide in* P.							
THREAD — Piecing thread, the dozen pound	4	0	0	—	—	—	M
THREAD — Sifters thread, the pound	0	15	0	—	—	—	N
THREAD — *And beſides, if not* European	—	—	—	—	—	—	O
THREAD — Whited brown thread, the dozen pound	4	0	0	—	—	—	P
THREAD — *But all* Thread *of the manufacture of Ireland may be imported directly from thence by Britiſh or Iriſh, upon certificate and oath,* free of all duties. *See* Flax, *page* 268, Linen, *page* 330, *and* Ireland *in the Index.*							
THRUMBS — of linen, or fuſtian, the pound	0	0	6	—	—	—	Q
THRUMBS — of woollen, the pound	0	1	0	—	—	—	R
TICKING — of the Eaſt country, the yard	0	0	8	—	—	—	S
TICKING — of Germany, or any other country, not otherwiſe rated, the piece, containing 36 yards	—	—	—	1	10	0	T
TIKES — Brizeil tikes, and counterfeit Brizeil, the tike	1	10	0	—	—	—	U
TIKES — of Stoad, the tike	1	10	0	—	—	—	U
TIKES — Turnal tikes, the tike	1	10	0	—	—	—	U
TILES. *Vide* Earthen ware.							

* *N. B. This is a coarſe white thread, not ſo fine as Siſters thread.*

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	1	3	8	0	1	4	8	0	1	1	10	0	0	11	12	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. & ſubſ. 1747.
B	0	0	11	11	0	1	0	6	0	0	10	2 $\frac{1}{2}$	0	0	8	14	
C	0	2	4	14 $\frac{1}{2}$	0	2	6	4 $\frac{1}{2}$	0	2	1	17 $\frac{1}{2}$	0	1	11	0 $\frac{1}{2}$	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. impoſt 1692 N° 77, & ſubſidy 1747.
D	0	0	7	3 $\frac{5}{8}$	0	0	7	11 $\frac{1}{8}$	0	0	6	9 $\frac{3}{8}$	0	0	5	15 $\frac{1}{8}$	
E	0	11	6	12	0	12	3	12	0	10	1	10	0	8	8	8	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
F	0	2	9	15	0	2	9	15	0	2	9	15	0	2	9	15	Impoſt 1692 N° 13.
G	0	4	8	5	0	4	8	5	0	4	8	5					Impoſt 1690 N° 24.
H	0	8	7	19	0	9	2	14	0	7	7	2 $\frac{1}{2}$	0	6	6	6	Old ſubſ. new ſubſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
I	0	12	10	——	0	13	8	——	0	11	3	——	0	9	8	——	
K	20	6	1	10	20	13	7	10	12	1	10	10	11	7	7	10	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
L	0	15	3	12	0	16	0	12	0	13	10	10	0	12	5	8	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 72, & ſubſ. 1747.
M	0	15	4	16	0	16	4	16	0	13	6	——	0	11	7	4	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
N	0	2	4	19	0	2	7	4	0	2	0	13 $\frac{1}{2}$	0	1	8	8	Old ſ. new ſ. $\frac{1}{3}$ ſ. & ſ. 1747.
O	0	0	5	14	0	0	5	14	0	0	5	14	0	0	5	14	Two-thirds ſubſidy.
P	0	15	4	16	0	16	4	16	0	13	6	——	0	11	7	4	Old ſubſ. new ſubſ. $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſ. & ſubſ. 1747.
Q	0	0	1	3 $\frac{1}{10}$	0	0	1	4 $\frac{3}{5}$	0	0	1	0 $\frac{1}{4}$	0	0	0	17 $\frac{2}{5}$	
R	0	0	2	6 $\frac{1}{5}$	0	0	2	9 $\frac{1}{5}$	0	0	2	0 $\frac{1}{2}$	0	0	1	14 $\frac{4}{5}$	
S	0	0	1	18 $\frac{3}{10}$	0	0	2	0 $\frac{3}{10}$	0	0	1	14 $\frac{1}{2}$	0	0	1	10 $\frac{7}{10}$	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, impoſt 1692 N° 73, & ſubſ. 1747.
T	0	7	2	3 $\frac{1}{2}$	0	7	6	13 $\frac{1}{2}$	0	6	5	12 $\frac{1}{2}$	0	5	9	1 $\frac{1}{2}$	
U	0	7	2	3 $\frac{1}{2}$	0	7	6	13 $\frac{1}{2}$	0	6	5	12 $\frac{1}{2}$	0	5	9	1 $\frac{1}{2}$	

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Timber. *Vide* Balks *and* Wood.							
Tin — *For every 20 s. of the value upon oath*							A
Tin — *And beſides, for every hundred weight, containing 112 lb*							B
N. B. But all Wares made out of this realm of Tin, or mixed with Tin, are prohibited, under the penalty of forfeiture, and the value, as per Index.							
Tincall. *Vide* Borax *in* Drugs.							
Tinfoil, the groce, containing 12 dozen	0	3	4				C
Tinglass, the hundred weight, containing 112 lb	3	0	0				D
Tinsel — with copper, the yard	0	5	0				E
Tinsel — with right gold and ſilver, the yard	0	10	0				F
Tinshore, the groce, containing 12 dozen	0	1	6				G
Tobacco, vocat. Spaniſh and Brazeil tobacco, or Any not Engliſh plantation (*now Britiſh, by the Act of Union*) Spaniſh or Brazeil tobacco, in pudding or roll — the pound	0	10	0				
To be paid down on entry							H
And beſides — *if likewiſe paid down on entry*							I
And beſides — *if ſecured by bond*							K
And more — if of France, and — *if likewiſe paid down on entry*							L
And more — if of France, and — *if ſecured by bond*							M
And more — if of any French colony or plantation, and — *if likewiſe paid down on entry*							N
And more — if of any French colony or plantation, and — *if ſecured by bond*							O
St. Chriſtopher's, Barbadoes, or any of the Caribbee Iſlands, Virginia, and Summer Iſlands tobacco, the pound, Engliſh plantation (*now Britiſh, by the Act of Union*)	0	1	8				
To be paid down on entry							P
And beſides — *if likewiſe paid down on entry*							Q
And beſides — *if ſecured by bond*							R

All Tobacco of the Engliſh plantations *(now Britiſh, by the Act of Union)* ſhall pay, over and above the laſt mentioned rate, by the merchant importer one penny per pound, at nine months time *(but by 9 Geo. I. cap. 23. § 3. enlarged to eighteen months)* after the importation, and give ſecurity for the ſame.

Provided that ſuch Tobacco, as ſhall be exported by any perſon within twelve months *(but by 7 Geo. I. cap. 21. § 10. enlarged to three years)* ſhall have this whole duty of one penny per pound repaid.

And in caſe any merchant or importer ſhall deſire to pay ready money, he ſhall have an abatement after the rate of 10 l. per cent. per annum *(but by 9 Geo. I. cap. 20. § 3. enlarged to 25 l. per cent.)*

N. B. This is the Additional duty *mentioned in page 18. and is included in the aforeſaid total duties to be be paid or repaid.*

Note, *By 13 and 14 Car. II. cap. 11. § 23. no ſort of* Tobacco *can be imported from the Netherlands or Germany, upon any pretence whatſoever, in any ſort of ſhips or veſſels whatſoever, upon penalty of forfeiture, as alſo of the ſhips and furniture.*

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America; if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. & ſubſidy 1747.
B	1	8	1	10	1	8	1	10	1	8	1	10	1	8	1	10	Impoſt 1690 N° 48.
C	0	0	7	14	0	0	8	4	0	0	6	15	0	0	5	16	Old ſubſ. new ſubſ. $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
D	0	11	6	12	0	12	3	12	0	10	1	10	0	8	8	8	
E	0	0	11	11	0	1	0	6	0	0	10	2 $\frac{1}{2}$	0	0	8	14	
F	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	
G	0	0	3	9 $\frac{3}{10}$	0	0	3	13 $\frac{4}{5}$	0	0	3	0 $\frac{3}{4}$	0	0	2	12 $\frac{1}{5}$	
H	0	1	0	4 $\frac{18}{25}$	0	1	1	14 $\frac{18}{25}$	0	0	10	9	0	0	7	12	Old ſubſ. new ſubſ. $\frac{1}{3}$ ſubſidy.
I	0	1	3	6 $\frac{9}{25}$	0	1	3	6 $\frac{9}{25}$	0	1	4	14 $\frac{1}{5}$	0	1	4	14 $\frac{1}{5}$	Impoſt on tobacco, ſ. 1747, & ſubſidy 1759.
K	0	1	4	11 $\frac{1}{5}$	0	1	4	11 $\frac{1}{5}$	0	1	6	—	0	1	6	—	
L	0	4	5	9 $\frac{1}{2}$	0	4	5	9 $\frac{1}{2}$	0	2	4	2 $\frac{1}{2}$	0	2	4	2 $\frac{1}{2}$	Impoſt 1692 N° 36, & French duty 2d 25 per cent.
M	0	4	7	4	0	4	7	4	0	2	6	—	0	2	6	—	
N	0	2	1	17 $\frac{1}{2}$	0	2	1	17 $\frac{1}{2}$	0	2	4	2 $\frac{1}{2}$	0	2	4	2 $\frac{1}{2}$	Impoſt 1692 N° 36.
O	0	2	3	12	0	2	3	12	0	2	6	—	0	2	6	—	
																	N. B. If not imported in Britiſh-built ſhipping, legally navigated, to pay the Two-thirds ſubſidy.
P	0	0	0	15	0	0	1	—	0	0	0	15	0	0	0	15	Old ſubſidy.
Q	0	0	5	10	0	0	5	10	0	0	5	10	0	0	5	10	Addl duty, new ſ. $\frac{1}{3}$ ſ. imp. on tobacco, ſ. 1747, & ſ. 1759.
R	0	0	6	4 $\frac{2}{3}$	0	0	6	4 $\frac{2}{3}$	0	0	6	4 $\frac{2}{3}$	0	0	6	4 $\frac{2}{3}$	

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
By the 24 of Geo. II. cap. 41. § 20. no Tobacco *can be imported otherwiſe than in caſk, cheſt, or caſe only: each caſk, cheſt, or caſe whereof ſhall contain 450 pounds weight of neat* Tobacco *at the leaſt, under the penalty of forfeiture, and the package thereof.*							
By 9 Geo. I. cap. 21. § 14. it is declared and enacted, "That no drawback ſhall "be allowed on any Tobacco *exported in any package, but only in caſks, con- "taining 300 weight or more in each caſk, except ſuch* Tobacco *as ſhall be "cut or rolled."*							
By the 8 Q. Ann. cap. 13. § 20. no debenture ſhall be made forth, nor any drawback be paid or allowed for any Tobacco *exported to* any place, *in any ſhip or veſſel under the burthen of 20 tons.*							
By the 24 Geo. II. cap. 41. § 4, 21, 24, and 25. no Tobacco *can be exported in ſhips under the burthen of 70 tons, except to Ireland, nor from any other port than that where it was at firſt originally imported; and if unmanufactured, in the original package, with the ſame marks in and with which it was at firſt imported: and ſuch* Tobacco *is not to be ſhipped but in caſks, cheſts, or caſes only, each containing 425 pounds weight, or more, except caſks, or other packages, containing ſamples exported with the hogſheads, out of which taken; nor is any drawback to be allowed upon any* Tobacco *mixt with rubbiſh or dirt, or any other matter or thing whatſoever: But,*							
By practice, this extends not to Roll Tobacco, *which, in its manufacture, is obliged to be wet or moiſtened.*							
Tongs, vocat. Fire-tongs.							
But may not be imported by any merchant-ſtranger *to be ſold, upon pain of forfeiture, as per Index; which alſo ſee, for further circumſtances of their prohibition to be uttered or ſold.*							
Tongues. *Vide* Neats tongues.							
Tools, vocat. Carving tools, the groce, containing 12 dozen	1	0	0				A
And beſides, for every hundred weight, containing 112 lb *of* Iron							B
Tortoiſhell, the pound				0	4	6	C
Tow, the hundred weight, containing 112 lb	0	10	0				D
N. B. The duty on that ſpecie of Hemp called Cordilla hemp, *is practically taken as Tow.*							
By 9 Geo. III. cap. 35. § 2, and 3. no Tow *can be exported, or entered for exportation, by way of merchandize to foreign parts from the port of* London, *till the pre-emption or refuſal thereof hath been offered and tendered to the Commiſſioners of his Majeſty's Navy* eight days *before; nor from* any other port or place *in this kingdom, till ſuch tender hath been made* twenty days *before, under the penalty of forfeiture: and in the caſe of exportation made without any diſcovery, the owner or exporter is to forfeit the value thereof, to be eſtimated according to the beſt price this article then bears at London.*							
Toys. *Vide after* Babies heads.							
Trays of wood, the ſhock, containing 60 trays	1	0	0				E

	Duties to be																
	Paid on Importation.								Repaid on due Exportation.								The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in America excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	3	10	4	0	4	1	4	0	3	4	10	—	—	—	—	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
B	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impoſt 1690 N° 24.
C	0	1	0	18 $\frac{21}{40}$	0	1	1	12 $\frac{1}{40}$	0	0	11	12 $\frac{2}{8}$	0	0	10	7 $\frac{9}{40}$	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
D	0	2	4	14 $\frac{1}{2}$	0	2	6	4 $\frac{1}{2}$	0	2	1	17 $\frac{1}{2}$	0	1	11	0 $\frac{1}{2}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 74; & ſubſ. 1747.
E	0	3	10	4	0	4	1	4	0	3	4	10	0	2	10	16	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Treacle { Flanders treacle, the barrel	4	0	0				A
Treacle { of Jeane, the pound	0	1	4				B
Treacle { common — } *Vide in* Drugs.							
Treacle { of Venice — } *Vide in* Drugs.							
Trenchers, red or painted, the groce, containing 12 dozen	0	12	0				C
But for circumstances of their prohibition as Painted wares, to be uttered or sold in Great-Britain, see the Index.							
Trenchers, white sort, common, the groce, containing 12 dozen	0	4	0				D
Trenails, or Trunnels the thousand	0	10	0				
Trenails, or Trunnels of { *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
Trenails, or Trunnels of { *and directly from any part of* America. *See the note * after* Great Balks.							
Trenails, or Trunnels from { *any part of* Europe *(except* Ireland *and* France)							E
Trenails, or Trunnels from { Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company* — }							F
Trenails, or Trunnels from { *any part of* Asia *within the limits of such charters. See the N. B. after* Small Balks.							
Trenails, or Trunnels of { France, *either directly from thence, or from any other parts*							G
Trenails, or Trunnels of { *any French colony or plantation*							H
N. B. For the circumstances of restriction on importation, and of their paying aliens duty when in ships liable thereto, see the Note after Balks.							
Tripe. *Vide* Fustians.							
Truffles, the pound				0	8	0	I
But if of France							K
Trumpets. *Vide in* Brass.							
Tubs wooden. *Vide in* Wood.							
Turnets.							
But may not be imported by any merchant-stranger *to be sold, upon pain of forfeiture, as per Index.*							
Turpentine. Vide under Drugs, *page* 246.							
Tweezes of France, the dozen	3	0	0				L
Twine { of Hamburgh, the pound	0	0	6				M
Twine { the hundred weight, containing 112 lb	2	10	0				N
Twist for band-strings, the dozen knots	0	10	0				O

It is the practice for the importer to endorse from his invoice, upon the warrant for this article, the number of parcels, and contents of each parcel, and the certain number of yards they are supposed to measure, without any distinction of fine (which is about 13½ yards) from the common or incle twist (which is often 16½ yards;) and the several sorts are examined at the waterside, and are distinguishable chiefly by numbers; and in case they measure above 1¼ yard more than endorsed on the warrant, no post entry *is admitted, without special orders from the Commissioners of his Majesty's Customs.*

	Duties to be Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	0	15	4	16	0	16	4	16	0	13	6		0	11	7	4	
B	0	0	3	1 3/5	0	0	3	5 3/5	0	0	2	14	0	0	2	6 2/5	
C	0	2	3	14 2/5	0	2	5	10 2/5	0	2	0	6	0	1	8	17 3/5	Old subs. new subs. 1/3 subsidy, 2/3 subsidy, & subsidy 1747.
D	0	0	9	4 4/5	0	0	9	16 4/5	0	0	8	2	0	0	6	19 1/5	
E	0	2	10	7	0	2	11	17	0	2	7	10	0	2	4	13	Old subs. new s. 1/3 s. 2/3 s. impost 1690 N° 49, & s. 1747.
F	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
G	0	6	9	4 1/2	0	6	10	14 1/2	0	4	0	7 1/2	0	3	9	10 1/2	Old subs. new s. 1/3 s. 2/3 s. impost 1692 N° 36, subs. 1747, & French duty.
H	0	4	3	4 1/2	0	4	4	14 1/2	0	4	0	7 1/2	0	4	0	7 1/2	The same branches except the last.
I	0	1	10	19 3/5	0	2	0	3 3/5	0	1	8	14	0	1	6	8 2/5	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 77, & subs. 1747.
K	0	5	4	19 3/5	0	5	6	3 3/5	0	3	2	14	0	3	0	8 2/5	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 36, French duty 2d 25 per cent. & subs. 1747.
L	2	0	7	7	2	1	4	7	1	4	2	5	1	2	9	3	
M	0	0	1	3 1/10	0	0	1	4 3/5	0	0	1	0 1/4	0	0	0	17 2/5	Old subsidy, new subsidy, 1/3 subsidy, 2/3 subsidy, & subs. 1747.
N	0	9	7	10	0	10	3		0	8	5	5	0	7	3		
O	0	1	11	2	0	2	0	12	0	1	8	5	0	1	5	8	

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
V.							
VALLANCES of Scotland, the piece	0	8	0				
But by the Act of Union, 5 Q. Ann. cap. 8. free.							
VALONIA, *for dyers uſe, as by 3 and 4 Q. Ann. cap. 4.* the hundred weight, containing 112 lb				0	7	0	
But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered, and landed, duty-free.							
But on failure thereof, then to pay							A
Valonia *is the growth of the Oak tree, and the outward rough ſhell of the Acorn, chiefly for dyers uſe, the Roſſom therein producing the black dye.*							
VELLUM for table-books, the ſkin	0	10	0				B
VELVET, vocat. Sparta velvet. *Vide in* Fuſtians.							
VELURE. *Vide in* Fuſtians.							
VERDERS of tapeſtry, with hair, the Flemiſh ell	0	2	0				C
VERDITOR, the hundred weight, containing 112 lb	1	6	8				D
VERMACHELLI PASTE, the pound				0	0	6	E
But by 7 Geo. III. cap. 30. it is declared and enacted, "That, from and after "the 4th day of May, 1767, and before the 1ſt day of December, 1781, any "perſons may import, from any of his Majeſty's colonies in North-America, *"any* Vermachelli, *without the payment of any cuſtom, ſubſidy, duty, or im-"poſition whatſoever."*							
UFERS. *Vide in* Wood.							
VICE HASPS, the dozen	0	2	0				F
And beſides, for every hundred weight, containing 112 lb *of* Iron							G
VICE TONGUES, or HAND VICES, the dozen	0	12	0				H
And beſides, for every hundred weight, containing 112 lb *of* Iron							I
VINEGAR, the ton	5	0	0				
By the 13 *and* 14 *Car. II. cap.* 11. § 25. *is exonerated and diſcharged from the Subſidy of Poundage before ſet thereon, and is by that act rated to pay a* Subſidy of Tonnage, *according to the following circumſtances of importation; with drawback per ton of all but* 1 *l. to the Britiſh, and* 1 *l.* 5 *s. to the Stranger.*							
	Groſs Old ſubſ. l.	s.	d.				
When imported from foreign parts by Britiſh, in Britiſh ſhips, the ton	4	10	0				
When by Strangers in any ſhips, or by Britiſh in foreign ſhips, the ton	6	0	0				
The reſt of the duties are payable on the rate above-mentioned; ſo that the neat ſums, according to the ſeveral circumſtances of importation, will be as follow;							
Of all places, except Guernſey, Jerſey, Alderney, Sark, and France, the ton, duties paid down — *For ſale, in caſks* — *Filled*							K
Unfilled							L
For private uſe, in caſks — *Filled*							M
Unfilled							N

	DUTIES TO BE																The several branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	1	0	2 1/2 1/20	0	1	1	3 1/2 1/20	0	0	10	2 1/2 3/20	0	0	8	2 3/4	Old ſubſ. impoſt 1692 N° 77, & ſubſidy 1747.
B	0	2	8	14 1/2	0	2	10	4 1/2	0	2	1	17 1/4	0	1	11	0 1/2	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 69, duty on hides and ſkins, add[l] duty on hides and ſkins, & ſ. 1747.
C	0	0	6	17 2/5	0	0	7	3 2/5	0	0	6	6	0	0	5	14 3/5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 70, & ſubſ. 1747.
D	0	5	1	12	0	5	5	12	0	4	6	—	0	3	10	8	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
E	0	0	1	8 9/40	0	0	1	10 9/40	0	0	1	5 7/8	0	0	1	3 1/40	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſubſ. 1747.
F	0	0	4	12 2/5	0	0	4	18 2/5	0	0	4	1	—	—	—	—	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
G	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impoſt 1690 N° 24.
H	0	2	3	14 2/5	0	2	5	10 2/5	0	2	0	6	—	—	—	—	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
I	0	4	8	5	0	4	8	5	0	4	8	5	—	—	—	—	Impoſt 1690 N° 24.
K	19	19	10	1	21	9	10	1	*4	0	0	—	0	10	0	—	Old ſubſ. impoſt on wines and vinegar, coinage on wines and vinegar, duty on wines and vinegar 1745, & duty on wines and vinegar 1763.
									†5	5	0	—					
L	18	12	3	3	19	18	7	19	*3	9	2	8					
									†4	10	7	4					
M	20	12	0	—	22	2	0	—	*4	0	0	—					
									†5	5	0	—	0	10	0	—	
N	19	2	11	11	20	9	4	7	*3	9	2	8					
									†4	10	7	4					

* *By Britiſh.* † *By Strangers.*

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	Rates. By 11 Geo. I. cap. 7. l.	s.	d.	
Of all places, except Guernſey, Jerſey, Alderney, Sark, and France, the ton, duties paid down — *For retail, in caſks* — *Filled*							A
Of all places, except Guernſey, Jerſey, Alderney, Sark, and France, the ton, duties paid down — *For retail, in caſks* — *Unfilled*							B
Of all places, except Guernſey, Jerſey, Alderney, Sark, and France, the ton, duties paid down — *In bottles, in all caſes of entry*							C
Of all places, except Guernſey, Jerſey, Alderney, Sark, and France, the ton, duties paid down — *And beſides, for the reſt of the duties*							D
Of France, *the ton, duties paid down* — *For ſale, in caſks* — *Filled*							E
Of France, *the ton, duties paid down* — *For ſale, in caſks* — *Unfilled*							F
Of France, *the ton, duties paid down* — *For private uſe, in caſks* — *Filled*							G
Of France, *the ton, duties paid down* — *For private uſe, in caſks* — *Unfilled*							H
Of France, *the ton, duties paid down* — *For retail, in caſks* — *Filled*							I
Of France, *the ton, duties paid down* — *For retail, in caſks* — *Unfilled*							K
Of France, *the ton, duties paid down* — *In bottles, in all caſes of entry*							L
Of France, *the ton, duties paid down* — *And beſides, for the reſt of the duties*							M

But Vinegar *of the growth, produce, or manufacture of Jerſey, Guernſey, Sark, and Alderney, may be imported from thence by the inhabitants of the ſaid reſpective iſlands (with and under ſuch certificates and oaths as are required by law) on payment of ſuch and the like duties as are chargeable thereon for the time being on the like goods of the growth, produce, or manufacture of Great-Britain, as noted under Branch* N° 1. Exciſe on foreign liquors imported, *page* 130, *and in the Index.*

But may not be imported in any other than Britiſh or Iriſh ſhips, or ſhips of the country of which the ſaid Vinegar is the product, &c. See Deal boards, *and* Goods inwards, *in the Index. And,*

By 12 *Car. II. cap.* 18. *when imported in ſuch foreign-built ſhips of the country &c. to pay duty as if imported by* aliens.

VINELLOES, the pound				1	10	0	N
VIOLS, the piece	0	13	4				O
VISNEY. *Vide in* Spirits.							
VIZARDS, the dozen	1	4	0				P
USQUEBAUGH. *Vide in* Spirits.							

	Duties to be Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	21	0	0	—	22	10	0	—	*4	0	0	—	0	10	0	—	Old subs. impost on wines and vinegar, coinage on wines and vinegar, duty on wines and vinegar 1745, & duty on wines and vinegar 1763.
									†5	5	0	—					
B	20	9	2	8	21	15	7	4	*3	9	2	8					
									†4	10	7	4					
C	20	12	0	—	22	2	0	—	*4	0	0	—	0	10	0	—	
									†5	5	0	—					
D	0	14	6	—	0	14	6	—	0	14	6	—	0	14	6	—	New subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ s. & s. 1747.
E	27	19	10	1	29	9	10	1	*4	0	0	—	0	10	0	—	Old subs. impost on wines and vinegar, coinage on wines and vinegar, duty on wines and vinegar 1745, & duty on wines and vinegar 1763.
									†5	5	0	—					
F	26	12	3	3	27	18	7	19	*3	9	2	8					
									†4	10	7	4					
G	28	12	0	—	30	2	0	—	*4	0	0	—	0	10	0	—	
									†5	5	0	—					
H	27	2	11	11	28	9	4	7	*3	9	2	8					
									†4	10	7	4					
I	29	0	0	—	30	10	0	—	*4	0	0	—	0	10	0	—	
									†5	5	0	—					
K	28	9	2	8	29	15	7	4	*3	9	2	8					
									†4	10	7	4					
L	28	12	0	—	30	2	0	—	*4	0	0	—	0	10	0	—	
									†5	5	0	—					
M	15	14	6	—	15	14	6	—	0	14	6	—	0	14	6	—	New subsidy, $\frac{1}{3}$ subsidy, $\frac{2}{3}$ subs. French duty 2d 25 per cent. & subs. 1747.
N	0	7	2	3 $\frac{1}{2}$	0	7	6	13 $\frac{1}{2}$	0	6	5	12 $\frac{1}{2}$	0	5	9	1 $\frac{1}{2}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 77, & subs. 1747.
O	0	2	6	16	0	2	8	16	0	2	3	—	0	1	11	4	Old subsidy, new subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ subs. & subs. 1747.
P	0	4	7	8 $\frac{4}{5}$	0	4	11	0 $\frac{4}{5}$	0	4	0	12	0	3	5	15 $\frac{1}{5}$	

* *By British.* † *By Strangers.*

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
W.							
WADMOLL, the yard	0	0	9				A
WAFERS, the pound				0	1	8	B
WAINSCOTS the hundred, containing six score	10	0	0				
of *and directly from the British plantations in* America, *under the act of* 8 *Geo I. cap.* 12. free.							
of *and directly from any part of* America. *See the note * after* Great Balks.							
from *any part of* Europe *(except* Ireland *and* France)							C
from Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*							D
from *any part of* Asia *within the limits of such charters. See the N. B. after* Small Balks.							
of France, *either directly from thence, or from any other parts*							E
of *any French colony or plantation*							F
For the circumstances of restriction on importation, and of their paying aliens duty when in ships liable thereto, see the Note after Balks.							
N. B. A Wainscot is a piece of Oak split down the middle, to be sawed into Wainscot boards, from 12 *to* 14 *feet long; but if a whole piece, of what length soever, and* 8 *inches square in the middle, it is Oak timber, and pays duty as such.*							
WAINSCOT BOARDS. *Vide in* Wood.							
WALLERS. *Vide* Candle plates.							
WATER, vocat. Pyrmont water, and all other Mineral or Natural waters, not otherwise rated, the dozen bottles, or flasks, each bottle or flask — not exceeding 3 pints				0	6	8	G
WATER, vocat. Pyrmont water, and all other Mineral or Natural waters, not otherwise rated, the dozen bottles, or flasks, each bottle or flask — exceeding 3 pints				0	9	0	H
WATER, vocat. Spaw water, the basket, containing 150 flasks, not exceeding three pints each				4	0	0	I
WAX the hundred weight, containing 112 lb	2	0	0				K
And besides, as Bees wax							L
But if of France							M
vocat. Hard wax, the pound	0	3	4				N
Bay, or Myrtle wax, the pound				0	0	6	O
WELD, *for dyers use, as by* 3 *and* 4 *Q. Ann. cap.* 4. the hundred weight, containing 112 lb				0	5	0	
French							P
Not French							Q

Wares painted; prohibited to be imported for sale, as per Index.

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	0	1	14 1/20	0	0	1	16 9/10	0	0	1	10 3/8	0	0	1	6 1/10	Old ſubſidy, new ſubſ. 1/3 ſubſ. 2/3 ſubſ. & ſubſ. 1747.
B	0	0	4	15 3/4	0	0	5	0 3/4	0	0	4	6 1/4	0	0	3	16 3/4	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſubſ. 1747.
C	2	17	3	——	2	19	9	——	2	12	6	——	2	7	9	——	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 49, & ſ. 1747.
D	1	18	6	——	2	1	0	——	1	13	9	——	1	9	0	——	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
E	6	15	4	10	6	17	10	10	4	0	7	10	3	15	10	10	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 36, ſubſ. 1747, & French duty.
F	4	5	4	10	4	7	10	10	4	0	7	10	4	0	7	10	The ſame branches except the laſt.
G	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	Old ſubſidy, new ſubſ. 1/3 ſubſ. 2/3 ſubſidy, impoſt 1692 N° 77, & ſubſ. 1747.
H	0	2	1	17 1/20	0	2	3	4 1/20	0	1	11	5 3/4	0	1	8	14 9/20	
I	0	19	1	16	1	0	1	16	0	17	3	——	0	15	4	4	
K	0	7	8	8	0	8	2	8	0	6	9	——	0	5	9	12	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
L	0	1	10	10	0	1	10	10	0	1	10	10	0	1	10	10	Impoſt 1692 N° 75.
M	1	7	0	18	1	7	6	18	0	16	1	10	0	15	2	2	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
N	0	0	7	14	0	0	8	4	0	0	6	15	0	0	5	16	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. & ſ. 1747.
O	0	0	1	8 20/40	0	0	1	10 9/40	0	0	1	5 7/8	0	0	1	3 1/40	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſ. 1747.
P	0	2	10	18 1/4	0	2	11	13 1/4	0	1	6	9 3/4	0	1	5	1 1/4	Old ſubſ. impoſt 1692 N° 36, French duty 2d 25 per cent. & ſubſ. 1747.
Q	0	0	8	13 1/4	0	0	9	8 1/4	0	0	7	4 3/4	0	0	5	16 1/4	Old ſubſ. impoſt 1692 N° 77, & ſubſ. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Whalebone, cut.							
But by 9 and 10 Will. III. cap. 23. § 12. it is declared, "That if any Cut "Whalebone (other than in fins only) be imported, the same shall be forfeited, "and double the value thereof."							
WHALE-FINS of English *(now British)* fishing, imported by English *(now British)* in British shipping, directly from the place, by the ton	50	0	0				
WHALE-FINS not of English *(now British)* fishing, the ton	100	0	0				
But by the 25 Car. II. cap. 7. § 1. the several sums payable thereon for the Old subsidy, instead of Poundage on the rates above-mentioned, are respectively regulated, according to the following circumstances of importation.							
	Gross Old subs.						
Whale-fins of Newfoundland, or any other his Majesty's colonies or plantations — caught in any ships or vessels truly and properly belonging to Great-Britain, and imported in such ships, the pound	FREE.						
	l.	*s.*	*d.*				
taken by any shipping belonging to any of his Majesty's colonies and plantations, and imported in such shipping, the ton	2	10	0				A
taken in shipping belonging to any of his Majesty's colonies or plantations, but imported in shipping belonging to England (now Great-Britain) &c. the ton	1	5	0				B
And besides, the pound weight							C
Whale-fins of foreign fishing — the ton	18	0	0				D
Whale-fins of foreign fishing — And besides, the pound weight							E
But by the act of 11 Geo III. cap. 38. § 17, and 18. it is declared and enacted, "That it shall and may be lawful to and for any person or persons, for "and during the space of 15 years, to be computed from the 25 day of "December, 1771, to import in ships belonging to his Majesty's sub- "jects (whereof the captain or master, and three-fourth parts of the "mariners, are his Majesty's subjects) Whalefins, taken from Whales "caught by any of his Majesty's subjects in the gulph or river of Saint "Lawrence, *or in any seas on the* coasts of any of his Majesty's co- "lonies in America, *without paying any custom, subsidy, or duty for the "same;" other than and except the rate or duty commonly called the* Old Subsidy, *granted by the act of 25 Car. II. cap. 7 as above stated; provided oath is made by the captain, master, or other commanding officer of the ship, or the person importing the same, before one of the principal officers of the Customs in the port of importation, "That such Whalefins were, "to the best of his knowledge and belief, really and* bona fide *the fins "of Whales caught and taken in the gulph or river of* Saint Law- "rence, *or in the seas or the coasts of some of his Majesty's* colonies in "America, *by the crew of such ships and vessels only, whereof the "owner or owners, the captain or master, and three-fourths of the ma- "riners, were his Majesty's subjects."*							

	DUTIES TO BE												
	Paid on Importation.						Repaid on due Exportation.						
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	4	17	6	—	4	17	6	—	3	13	9	—	2	10	0	—	Old ſubſidy, and ſubſidy 1747.
B	3	13	9	—	3	13	9	—	3	1	10	10	2	10	0	—	Old ſubſidy, and ſubſidy 1747.
C	0	0	2	16 ¼	0	0	2	16 ¼	0	0	2	16 ¼	0	0	2	16 ¼	Duty on whale-fins.
D	31	12	0	—	31	12	0	—	23	1	0	—	14	10	0	—	Old ſ. new ſ. ⅓ ſ. ⅓ ſ. & ſ. 1747.
E	0	0	5	12 ½	0	0	5	12 ½	0	0	5	12 ½	0	0	5	12 ½	Duty on whale-fins.

The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.

N. B. A diſcount is practically allowed upon the Old ſubſidy.

Inwards.	Rates. By 12 Car. II. cap. 4. l. s. d.	Rates. By 11 Geo. I. cap. 7. l. s. d.	
The duties therefore of such Whale-fins so caught and so imported, will be as follow;			
Whale-fins, *caught in the gulph or river of Saint Lawrence, or in any seas or the coasts of Newfoundland, or of any of his Majesty's other colonies or plantations in America* — *imported in ships belonging to Great-Britain* — FREE.			
Whale-fins, *caught in the gulph or river of Saint Lawrence, or in any seas or the coasts of Newfoundland, or of any of his Majesty's other colonies or plantations in America* — *taken by any shipping belonging to any of his Majesty's colonies and plantations, and imported in such shipping, the ton* —			A
Whale-fins, *caught in the gulph or river of Saint Lawrence, or in any seas or the coasts of Newfoundland, or of any of his Majesty's other colonies or plantations in America* — *taken in shipping belonging to any of his Majesty's colonies or plantations, and imported in shipping belonging to Great-Britain, the ton* —			B
By the aforesaid act of 11 *Geo. III. cap.* 38. Whale-fins, *the produce of Whales taken or caught in the* Greenland seas, *or* Davis's streights, *or in any parts of the seas adjoining or adjacent thereunto, may be imported in British ships, whereof the captain or master, and one-third part at the least of the mariners, are British subjects, upon such proof of their taking, being made upon oath, as is required by this law; which see, page* 70, *and in the Index.*			
By 4 *Geo. III. cap.* 15. § 27. Whale-fins *of the British colonies in America, are directed to be imported from thence, under the like penalties and securities as the goods enumerated in the act of* 12 *Car. II. cap.* 18. *and* 25 *Car. II. cap.* 7.			
WHEAT. *Vide in* Corn.			
WHEAT MEAL. *Vide* Meal.			
WHEELS for spinning, the piece —		0 1 6	C
WHETSTONES, the hundred, containing five score —	0 16 8		D
WHIPCORD, the pound —	0 0 8		E
WHISK BROOMS. *Vide* Brooms.			
WHISTLES, Cocks or Bellows, the groce —	1 4 0		F
WHISTLES, Cocks or Birds of stone, the small groce, containing 12 dozen —	0 4 0		G
WHITE LEAD. *Vide in* Drugs.			
WINES. *See the* Table of Tonnage, *and after* Rates Outwards.			
WINE LEES, the ton —	4 0 0		
But by 1 *Geo. II. stat.* 2. *cap.* 17. § 1, 2. *after the* 24 *of August*, 1728, *are to pay duty as* Wine; *for which, see the* Table of Tonnage, *and after* Rates Outwards.			
WIRE, vocat. Brass or Copper wire, not otherwise rated, the hundred wt. containing 112 lb		6 10 0	H
WIRE, vocat. Counterfeit Gold and Silver wire, *for every* 20*s. of the value upon oath* —			I
WIRE, vocat. Dagger and Quartern wire, the pound —	0 3 4		K

	Duties to be Paid on Importation. By British.				By Strangers.				Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	2	7	6	—	2	7	6	—	1	3	9	—	1	3	9	—	Old subsidy.
B	1	3	9	—	1	3	9	—	0	11	10	10	0	11	10	10	Old subsidy.
C	0	0	4	$6\frac{7}{40}$	0	0	4	$10\frac{27}{40}$	0	0	3	$17\frac{5}{8}$	0	0	3	$9\frac{3}{40}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 77, & subs. 1747.
D	0	3	2	10	0	3	5	—	0	2	9	15	0	2	5	—	Old subsidy, new subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ subsidy, & subs. 1747.
E	0	0	1	$10\frac{4}{5}$	0	0	1	$12\frac{4}{5}$	0	0	1	7	0	0	1	$3\frac{1}{5}$	
F	0	4	7	$8\frac{4}{5}$	0	4	11	$0\frac{4}{5}$	0	4	0	12	0	3	5	$15\frac{1}{5}$	
G	0	0	9	$4\frac{4}{5}$	0	0	9	$16\frac{4}{5}$	0	0	8	2	0	0	6	$19\frac{1}{5}$	
H	2	5	2	$3\frac{1}{2}$	2	6	9	$13\frac{1}{2}$	2	2	1	$2\frac{1}{2}$	1	19	0	$1\frac{1}{2}$	Old subs. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1690 N° 53, impost 1692 N° 76, & subs. 1747.
I	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 42, & s. 1747.
K	0	0	7	14	0	0	8	4	0	0	6	15	0	0	5	16	Old subs. new subsidy, $\frac{1}{3}$ subs. $\frac{2}{3}$ subsidy, & subsidy 1747.

Inwards.

		Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Wire, vocat.	Iron wire, the hundred weight, containing 112 lb	7	10	0				A
	And beſides, for all ſorts of foreign Iron wire *(except Card wire, and all ſorts of Iron wire ſmaller than the ſorts commonly known or called by the names of Fine fine, and Superfine, and all Wool cards, or any other Wares made of iron wire) the hundred weight, containing* 112 lb							B
	Latten wire, the hundred weight, containing 112 lb	6	13	4				C
	But Latten *and* Iron wire *may not be imported by any* merchant-ſtranger *to be ſold, upon pain of forfeiture, as per Index.*							
	Silver wire — *For every ounce troy*							D
	Silver wire — *And for every* 20*s. value upon oath*							E
	Steel wire, the pound	0	3	0				F
	Straſburgh wire, the pound	0	3	4				G
	And beſides, if Iron, *the hundred weight, containing* 112 lb							H
	And beſides, if Braſs, *the hundred weight, containing* 112 lb							I
	Virginal wire, the pound	0	5	0				K
	And beſides, if Iron, *the hundred weight, containing* 112 lb							L
	And beſides, if Braſs, *the hundred weight, containing* 112 lb							M
	And beſides, all Gilt wire, the ounce troy							N
Woad, vocat.	Iſland or Green woad, the ton, containing 20 hundred weight, *for dyers uſe, as by* 3 *and* 4 *W. Ann. cap.* 4.	15	0	0				O
	Thouloufe woad, the hundred weight, containing 112 lb, *for dyers uſe, as by* 3 *and* 4 *W. Ann. cap.* 4.	1	13	4				P
	And beſides, if of France							Q
Wood, vocat.	Anchor ſtocks — the piece				0	6	8	
	Anchor ſtocks — of — *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
	Anchor ſtocks — of — *and directly from any part of* America. *See the note * after* Great Balks.							
	Anchor ſtocks — from — *any part of* Europe *(except* Ireland *and* France)							R
	Anchor ſtocks — from — Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							S
	Anchor ſtocks — from — *any part of* Aſia *within the limits of ſuch charters. See Unrated Eaſt-India goods in Chapter third.*							
	Anchor ſtocks — of — France, *either directly from thence, or from any other parts*							T
	Anchor ſtocks — of — *any French colony or plantation*							U

	DUTIES TO BE Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	1	8	10	10	1	10	9	—	1	5	3	15					Old subsidy, new subs. $\frac{1}{3}$ subs. $\frac{2}{3}$ subs. & subsidy 1747.
B	1	1	1	2 $\frac{1}{2}$	1	1	1	2 $\frac{1}{2}$	1	1	1	2 $\frac{1}{2}$					Impost 1690 N° 51.
C	2	5	9	17 $\frac{1}{2}$	2	7	5	17 $\frac{1}{2}$	2	2	7	17 $\frac{1}{2}$	1	19	5	17 $\frac{1}{2}$	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1690 N° 53, impost 1692 N° 76, & subs. 1747.
D	0	0	9	—	0	0	9	—	—	—	—	—	—	—	—	—	Addl duty on hides, skins, &c.
E	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. impost 1692 N° 77, & subs. 1747.
F	0	0	8	6 $\frac{9}{40}$	0	0	8	15 $\frac{9}{40}$	0	0	7	9 $\frac{5}{8}$	—	—	—	—	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1690 N° 52, & subs. 1747.
G	0	0	7	14	0	0	8	4	0	0	6	15	0	0	5	16	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
H	1	1	1	2 $\frac{1}{2}$	1	1	1	2 $\frac{1}{2}$	1	1	1	2 $\frac{1}{2}$	—	—	—	—	Impost 1690 N° 51.
I	1	0	1	17 $\frac{1}{2}$	1	0	1	17 $\frac{1}{2}$	1	0	1	17 $\frac{1}{2}$	1	0	1	17 $\frac{1}{2}$	Impost 1690 N° 53, impost 1692 N° 76.
K	0	0	11	11	0	1	0	6	0	0	10	2 $\frac{1}{2}$	0	0	8	14	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. & s. 1747.
L	1	1	1	2 $\frac{1}{2}$	1	1	1	2 $\frac{1}{2}$	1	1	1	2 $\frac{1}{2}$	—	—	—	—	Impost 1690 N° 51.
M	1	0	1	17 $\frac{1}{2}$	1	0	1	17 $\frac{1}{2}$	1	0	1	17 $\frac{1}{2}$	1	0	1	17 $\frac{1}{2}$	Impost 1690 N° 53, impost 1692 N° 76.
N	0	1	0	—	0	1	0	—	—	—	—	—	—	—	—	—	Addl duty on hides, skins, &c.
O	1	9	3	—	1	13	0	—	1	2	1	10	0	15	0	—	Old subsidy, and subsidy 1747.
P	0	3	3	—	0	3	8	—	0	2	5	10	0	1	8	—	
Q	0	16	1	15	0	16	1	15	0	7	9	15	0	7	9	15	Impost 1692 N° 36, & French duty 2d 25 per cent.
R	0	1	10	18	0	1	11	18	0	1	9	—	0	1	7	2	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1690 N° 49, & subs. 1747.
S	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 77, & subs. 1747.
T	0	4	6	3	0	4	7	3	0	2	8	5	0	2	6	7	Old s. new s. $\frac{1}{3}$ s. $\frac{2}{3}$ s. imp. 1692 N° 36, subs. 1747, & French duty.
U	0	2	10	3	0	2	11	3	0	2	8	5	0	2	8	5	The same branches except the last.

Inwards.			Rates. By 12 Car. II. cap. 4.			By 11 Geo. I. cap. 7.			
			l.	s.	d.	l.	s.	d.	
Wood, vocat. Battens, $6\frac{1}{2}$ inches wide, or under	the hundred, containing fix ſcore					1	5	0	
	of	*and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
		and directly from any part of America. *See the note * after* Great Balks.							
	from	*any part of* Europe *(except* Ireland *and* France)							A
		Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							B
		any part of Aſia *within the limits of ſuch charters. See* Unrated Eaſt-India goods *in Chapter third.*							
	of	France, *either directly from thence, or from any other parts*							C
		any French colony or plantation							D
Beech boards, two inches thick, or under	the hundred, containing 120					4	0	0	
	of	*and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
		and directly from any part of America. *See the note * after* Great Balks.							
	from	*any part of* Europe *(except* Ireland *and* France)							E
		Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							F
		any part of Aſia *within the limits of ſuch charters. See* Unrated Eaſt-India goods *in Chapter third.*							
	of	France, *either directly from thence, or from any other parts*							G
		any French colony or plantation							H
Beech planks, above two inches thick	the load, containing 50 feet					2	0	0	
	of	*and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
		and directly from any part of America. *See the note * after* Great Balks.							
	from	*any part of* Europe *(except* Ireland *and* France)							I
		Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							K
		any part of Aſia *within the limits of ſuch charters. See* Unrated Eaſt-India goods *in Chapter third.*							
	of	France, *either directly from thence, or from any other parts*							L
		any French colony or plantation							M

	Duties to be Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
A	0	7	1	17 ½	0	7	5	12 ½	0	6	6	15	0	5	11	12 ½	Old ſubſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1690 N° 49, & ſubſ. 1747.
B	0	5	11	16 ¼	0	6	3	11 ¼	0	5	4	13 ¾	0	4	9	11 ¼	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1692 N° 77, & ſubſ. 1747.
C	0	16	11	1 ¼	0	17	2	16 ¾	0	10	0	18 ¾	0	9	5	16 ¼	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1692 N° 36, ſubſ. 1747, & French duty.
D	0	10	8	1 ¾	0	10	11	16 ¼	0	10	0	18 ¾	0	10	0	18 ¾	The ſame branches except the laſt.
E	1	2	10	16	1	3	10	16	1	1	0	—	0	19	1	4	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1690 N° 49, & ſubſ. 1747.
F	0	19	1	16	1	0	1	16	0	17	3	—	0	15	4	4	Old ſ. new ſ. ⅓ ſubſ. ⅔ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
G	2	14	1	16	2	15	1	16	1	12	3	—	1	10	4	4	Old ſubſ. new ſubſ. ⅓ ſubſ. ⅔ ſ. impoſt 1692 N° 36, ſubſidy 1747, & French duty.
H	1	14	1	16	1	15	1	16	1	12	3	—	1	12	3	—	The ſame branches except the laſt.
I	0	11	5	8	0	11	11	8	6	10	6	—	0	9	6	12	Old ſubſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1690 N° 49, & ſubſ. 1747.
K	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2	Old ſubſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
L	1	7	0	18	1	7	6	18	0	16	1	10	0	15	2	2	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 36, ſubſidy 1747, & French duty.
M	0	17	0	18	0	17	6	18	0	16	1	10	0	16	1	10	The ſame branches except the laſt.

Inwards.			Rates. By 12 Car. II. cap. 4.			By 11 Geo. I. cap. 7.			
			l.	s.	d.	l.	s.	d.	
Wood, vocat.	Beech quarters, under five inches square	the hundred, containing 120				2	0	0	
		of *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free. *and directly from any part of* America. *See the note * after* Great Balks.							
		from *any part of* Europe *(except* Ireland *and* France)							A
		from Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							B
		from *any part of* Aſia *within the limits of ſuch charters. See* Unrated Eaſt-India goods *in Chapter third.*							
		of France, *either directly from thence, or from any other parts*							C
		of *any French colony or plantation*							D
	Beech quarters, five inches ſquare, and under eight inches	the hundred, containing 120				5	0	0	
		of *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free. *and directly from any part of* America. *See the note * after* Great Balks.							
		from *any part of* Europe *(except* Ireland *and* France)							E
		from Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							F
		from *any part of* Aſia *within the limits of ſuch charters. See* Unrated Eaſt-India goods *in Chapter third.*							
		of France, *either directly from thence, or from any other parts*							G
		of *any French colony or plantation*							H
	Box wood	the ton, containing 20 hund. wt. each hund. wt. cont. 112 lb				8	0	0	
		of *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free. *and directly from any part of* America. *See the note * after* Great Balks.							
		from *any part of* Europe *(except* Ireland *and* France							I
		from Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							K
		from *any part of* Aſia *within the limits of ſuch charters. See* Unrated Eaſt-India goods *in Chapter third.*							
		of France, *either directly from thence, or from any other parts*							L
		of *any French colony or plantation*							M

	DUTIES TO BE												
	Paid on Importation.						Repaid on due Exportation.						
	By Britiſh.				By Strangers.				To all places intituled by law (European and East-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	11	5	8	0	11	11	8	0	10	6	—	0	9	6	12	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 49, & ſ. 1747.
B	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp: 1692 N° 77, & ſubſ. 1747.
C	1	7	0	18	1	7	6	18	0	16	1	10	0	15	2	2	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 36, ſubſ. 1747, & French duty.
D	0	17	0	18	0	17	6	18	0	16	1	10	0	16	1	10	The ſame branches except the laſt.
E	1	8	7	10	1	9	10	10	1	6	3	—	1	3	10	10	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 49, & ſubſ. 1747.
F	1	3	11	5	1	5	2	5	1	1	6	15	0	19	2	5	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſ. 1747.
G	3	7	8	5	3	8	11	5	2	0	3	15	1	17	11	5	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, ſubſ. 1747, & French duty.
H	2	2	8	5	2	3	11	5	2	0	3	15	2	0	3	15	The ſame branches except the laſt.
I	2	5	9	12	2	7	9	12	2	2	0	—	1	18	2	8	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 49, & ſubſ. 1747.
K	1	18	3	12	2	0	3	12	1	14	6	—	1	10	8	8	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſ. 1747.
L	5	8	3	12	5	10	3	12	3	4	6	—	3	0	8	8	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 36, ſubſ. 1747, & French duty.
M	3	8	3	12	3	10	3	12	3	4	6	—	3	4	6	—	The ſame branches except the laſt.

Inwards.			Rates. By 12 Car. II. cap. 4.			By 11 Geo. I. cap. 7.			
			l.	s.	d.	l.	s.	d.	
Wood, vocat. Box wood for combs		the thouſand pieces	1	13	4				
	of	*and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
	of	*and directly from any part of* America. *See the note * after* Great Balks.							
	from	*any part of* Europe *(except* Ireland *and* France)							A
	from	Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							B
	from	*any part of* Aſia *within the limits of ſuch charters. See the N. B. after* Small Balks.							
	of	France, *either directly from thence, or from any other parts*							C
	of	*any French colony or plantation*							D
		the hundred, containing 120				1	5	0	0
	of	*and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free							
	of	*and directly from any part of* America. *See the note * after* Great Balks.							
	from	*any part of* Europe *(except* Ireland *and* France)							E
	from	Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							F
	from	*any part of* Aſia *within the limits of ſuch charters. See* Unrated Eaſt-India goods *in Chapter third.*							
	of	France, *either directly from thence, or from any other parts*							G
	of	*any French colony or plantation*							H
Deals from Ruſſia, and all other countries, not particularly rated, exceeding 20 feet in length.		the hundred, containing 120				5	0	0	
	of	*and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
	of	*and directly from any part of* America. *See the note * after* Great Balks.							
	from	*any part of* Europe *(except* Ireland *and* France)							I
	from	Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							K
	from	*any part of* Aſia *within the limits of ſuch charters. See* Unrated Eaſt-India goods *in Chapter third.*							
	of	France, *either directly from thence, or from any other parts*							L
	of	*any French colony or plantation*							M
Deals from Sweden, or any other country, of 20 feet in length, or under, not otherwiſe rated									

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.						Repaid on due Exportation.						
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	9	6	10	0	9	11	10	0	8	9	——	0	7	11	10	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 49, & ſubſ. 1747.
B	0	6	5	——	0	6	10	——	0	5	7	10	0	4	10	——	Old ſubſ. new ſubſidy, $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
C	1	2	6	15	1	2	11	15	0	13	5	5	0	12	7	15	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, ſubſ. 1747, & French duty.
D	0	14	2	15	0	14	7	15	0	13	5	5	0	13	5	5	The ſame branches except the laſt.
E	4	5	10	10	4	9	7	10	3	18	9	——	3	11	7	10	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 49, & ſ. 1747.
F	3	11	9	15	3	15	6	15	3	4	8	5	2	17	6	15	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
G	10	3	0	15	10	6	9	15	6	0	11	5	5	13	9	15	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 36, ſubſidy 1747, & French duty.
H	6	8	0	15	6	11	9	15	6	0	11	5	6	0	11	5	The ſame branches except the laſt.
I	1	8	7	10	1	9	10	10	1	6	3	——	1	3	10	10	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 49, & ſ. 1747.
K	1	3	11	5	1	5	2	5	1	1	6	15	0	19	2	5	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſ. 1747.
L	3	7	8	5	3	8	11	5	2	0	3	15	1	17	11	5	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 36, ſubſidy 1747, & French duty.
M	2	2	8	5	2	3	11	5	2	0	3	15	2	0	3	15	The ſame branches except the laſt.

Inwards.			Rates. By 12 Car. II. cap. 4.			By 11 Geo. I. cap. 7.			
			l.	s.	d.	l.	s.	d.	
Wood, vocat. Ebony wood—*Vide also in* E.		the hundred weight, containing 112 lb	2	0	0				
		of *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
		of *and directly from any part of* America. *See the note * after* Great Balks.							
		from *any part of* Europe *(except* Ireland *and* France)							A
		from Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*							B
		from *any part of* Asia *within the limits of such charters. See the N. B. after* Small Balks.							
		of France, *either directly from thence, or from any other parts*							C
		of *any French colony or plantation*							D
	Fire wood	the fathom				0	8	0	
		of *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
		of *and directly from any part of* America. *See the note * after* Great Balks.							
		from *any part of* Europe *(except* Ireland *and* France)							E
		from Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*							F
		from *any part of* Asia *within the limits of such charters. See* Unrated East-India goods *in Chapter third.*							
		of France, *either directly from thence, or from any other parts*							G
		of *any French colony or plantation*							H
	Fir quarters, under five inches square	the hundred, containing 120				2	0	0	
		of *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
		of *and directly from any part of* America. *See the note * after* Great Balks.							
		from *any part of* Europe *(except* Ireland *and* France)							I
		from Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*							K
		from *any part of* Asia *within the limits of such charters. See* Unrated East-India goods *in Chapter third.*							
		of France, *either directly from thence, or from any other parts*							L
		of *any French colony or plantation*							M

	DUTIES TO BE												The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.						Repaid on due Exportation.						
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	11	5	8	0	11	11	8	0	10	6	—	0	9	6	12	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 49, & ſubſ. 1747.
B	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, & ſubſ. 1747.
C	1	7	0	18	1	7	6	18	0	16	1	10	0	15	2	2	Old ſubſ. new ſubſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſubſ. impoſt 1692 N° 36, ſ. 1747, & French duty.
D	0	17	0	18	0	17	6	18	0	16	1	10	0	16	1	10	The ſame branches except the laſt.
E	0	2	3	9 $\frac{3}{5}$	0	2	4	13 $\frac{3}{5}$	0	2	1	4	0	1	10	18 $\frac{2}{5}$	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 49, & ſ. 1747.
F	0	1	10	19 $\frac{3}{5}$	0	2	0	3 $\frac{3}{5}$	0	1	8	14	0	1	6	8 $\frac{2}{5}$	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſ. 1747.
G	0	5	4	19 $\frac{3}{5}$	0	5	6	3 $\frac{3}{5}$	0	3	2	14	0	3	0	8 $\frac{2}{5}$	Old ſubſ. new ſubſ. $\frac{1}{3}$ ſubſidy, $\frac{2}{3}$ ſubſ. impoſt 1692 N° 36, ſubſ. 1747, & French duty.
H	0	3	4	19 $\frac{3}{5}$	0	3	6	3 $\frac{3}{5}$	0	3	2	14	0	3	2	14	The ſame branches except the laſt.
I	0	11	5	8	0	11	11	8	0	10	6	—	0	9	6	12	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 49, & ſ. 1747.
K	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
L	1	7	0	18	1	7	6	18	0	16	1	10	0	15	2	2	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 36, ſubſidy 1747, & French duty.
M	0	17	0	18	0	17	6	18	0	16	1	10	0	16	1	10	The ſame branches except the laſt.

Inwards.	Rates. By 12 Car. II. cap. 4. l. s. d.	Rates. By 11 Geo. I. cap. 7. l. s. d.	
Wood, vocat. Fir quarters of 5 inches square, and under 8 inches: the hundred, containing 120		5 0 0	
Fir quarters of 5 inches square, and under 8 inches: of — *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free. *and directly from any part of* America. *See the note * after* Great Balks.			
Fir quarters of 5 inches square, and under 8 inches: from — *any part of* Europe (*except* Ireland *and* France)			A
Fir quarters of 5 inches square, and under 8 inches: from — Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*			B
Fir quarters of 5 inches square, and under 8 inches: from — *any part of* Asia *within the limits of such charters. See* Unrated East-India goods *in Chapter third.*			
Fir quarters of 5 inches square, and under 8 inches: of — France, *either directly from thence, or from any other parts*			C
Fir quarters of 5 inches square, and under 8 inches: of — *any French colony or plantation*			D
Handscoops, the dozen		0 2 0	E
Handspikes: the hundred, containing 120		1 0 0	
Handspikes: of — *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free. *and directly from any part of* America. *See the note * after* Great Balks.			
Handspikes: from — *any part of* Europe (*except* Ireland *and* France)			F
Handspikes: from — Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*			G
Handspikes: from — *any part of* Asia *within the limits of such charters. See* Unrated East-India goods *in Chapter third.*			
Handspikes: of — France, *either directly from thence, or from any other parts*			H
Handspikes: of — *any French colony or plantation*			I
Kilderkin staves: the hundred, containing 120		0 2 6	
Kilderkin staves: of — *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free. *and directly from any part of* America. *See the note * after* Great Balks.			
Kilderkin staves: from — *any part of* Europe (*except* Ireland *and* France)			K
Kilderkin staves: from — Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*			L
Kilderkin staves: from — *any part of* Asia *within the limits of such charters. See* Unrated East-India goods *in Chapter third.*			
Kilderkin staves: of — France, *either directly from thence, or from any other parts*			M
Kilderkin staves: of — *any French colony or plantation*			N

	DUTIES TO BE												
	Paid on Importation.						Repaid on due Exportation.						
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	1	8	7	10	1	9	10	10	1	6	3	—	1	3	10	10	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 49, & ſ. 1747.
B	1	3	11	5	1	5	2	5	1	1	6	15	0	19	2	5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſ. 1747.
C	3	7	8	5	3	8	11	5	2	0	3	15	1	17	11	5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 36, ſubſ. 1747, & French duty.
D	2	2	8	5	2	3	11	5	2	0	3	15	2	0	3	15	The ſame branches except the laſt.
E	0	0	5	14 9/10	0	0	6	0 9/10	0	0	5	3 1/2	0	0	4	12 1/10	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſubſ. 1747.
F	0	5	8	14	0	5	11	14	0	5	3	—	0	4	9	6	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 49, & ſubſ. 1747.
G	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſubſ. 1747.
H	0	13	6	9	0	13	9	9	0	8	0	15	0	7	7	1	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 36, ſubſidy 1747, & French duty.
I	0	8	6	9	0	8	9	9	0	8	0	15	0	8	0	15	The ſame branches except the laſt.
K	0	0	8	11 3/4	0	0	8	19 1/4	0	0	7	17 1/2	0	0	7	3 1/4	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 49, & ſ. 1747.
L	0	0	7	3 5/8	0	0	7	11 1/8	0	0	6	9 3/8	0	0	5	15 1/8	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſ. 1747.
M	0	1	8	6 1/8	0	1	8	13 5/8	0	1	0	1 7/8	0	0	11	7 5/8	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 36, ſubſidy 1747, & French duty.
N	0	1	0	16 1/8	0	1	1	3 5/8	0	1	0	1 7/8	0	1	0	1 7/8	The ſame branches except the laſt.

Inwards.	Rates. By 12 Car. II. cap. 4. l. s. d.	Rates. By 11 Geo. I. cap. 7. l. s. d.	
Wood, vocat. Knees of oak for ſhipping, eight inches ſquare, and under — the hundred, containing 120		5 0 0	
of — *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.			
of — *and directly from any part of* America. *See the note * after* Great Balks.			
from — *any part of* Europe *(except* Ireland *and* France)			A
from — Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*			B
from — *any part of* Aſia *within the limits of ſuch charters. See* Unrated Eaſt-India goods *in Chapter third.*			
of — France, *either directly from thence, or from any other parts*			C
of — *any French colony or plantation*			D
Knees of oak for ſhipping, above eight inches ſquare, to pay as timber — the load		1 10 0	
of — *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.			
of — *and directly from any part of* America. *See the note * after* Great Balks.			
from — *any part of* Europe *(except* Ireland *and* France)			E
from — Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*			F
from — *any part of* Aſia *within the limits of ſuch charters. See* Unrated Eaſt-India goods *in Chapter third.*			
of — France, *either directly from thence, or from any other parts*			G
of — *any French colony or plantation*			H
Knees of oak, ſmall, for wherries — the hundred, containing 120		0 10 0	
of — *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.			
of — *and directly from any part of* America. *See the note * after* Great Balks.			
from — *any part of* Europe *(except* Ireland *and* France)			I
from — Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*			K
from — *any part of* Aſia *within the limits of ſuch charters. See* Unrated Eaſt-India goods *in Chapter third.*			
of — France, *either directly from thence, or from any other parts*			L
of — *any French colony or plantation*			M

	DUTIES TO BE Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	1	8	7	10	1	9	10	10	1	6	3	—	1	3	10	10	Old subs. new s. 1/3 s. 2/3 s. impost 1690 N° 49, & s. 1747.
B	1	3	11	5	1	5	2	5	1	1	6	15	0	19	2	5	Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 77, & subs. 1747.
C	3	7	8	5	3	8	11	5	2	0	3	15	1	17	11	5	Old s. new subs. 1/3 s. 2/3 s. impost 1692 N° 36, subsidy 1747, & French duty.
D	2	2	8	5	2	3	11	5	2	0	3	15	2	0	3	15	The same branches except the last.
E	0	8	7	1	0	8	11	11	0	7	10	10	0	7	1	19	Old subs. new s. 1/3 s. 2/3 s. impost 1690 N° 49, & subs. 1747.
F	0	7	2	3 1/2	0	7	6	13 1/2	0	6	5	12 1/2	0	5	9	1 1/2	Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 77, & s. 1747.
G	1	0	3	13 1/2	1	0	8	3 1/2	0	12	1	2 1/2	0	11	4	11 1/2	Old subsidy, new subs. 1/3 subs. 2/3 subsidy, impost 1692 N° 36, subs. 1747, & French duty.
H	0	12	9	13 1/2	0	13	2	3 1/2	0	12	1	2 1/2	0	12	1	2 1/2	The same branches except the last.
I	0	2	10	7	0	2	11	17	0	2	7	10	0	2	4	13	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 49, & s. 1747.
K	0	2	4	14 1/2	0	2	6	4 1/2	0	2	1	17 1/2	0	1	11	0 1/2	Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 77, & s. 1747.
L	0	6	9	4 1/2	0	6	10	14 1/2	0	4	0	7 1/2	0	3	9	10 1/2	Old subsidy, new subs. 1/3 subs. 2/3 subsidy, impost 1692 N° 36, subs. 1747, & French duty.
M	0	4	3	4 1/2	0	4	4	14 1/2	0	4	0	7 1/2	0	4	0	7 1/2	The same branches except the last.

Inwards.

			Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Wood, vocat. Lathwood		the fathom				2	0	0	
	of	*and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
	of	*and directly from any part of* America. *See the note * after* Great Balks.							
	from	*any part of* Europe *(except* Ireland *and* France)							A
	from	Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*							B
	from	*any part of* Asia *within the limits of such charters. See* Unrated East-India goods *in Chapter third.*							
	of	France, *either directly from thence, or from any other parts*							C
	of	*any French colony or plantation*							D
		Lignum vitae. *Vide in* Drugs.							
	Mahogony timber or plank	the ton, containing 20 hund. wt. each hund. wt. cont. 112 lb				8	0	0	
	of	*and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
	of	*and directly from any part of* America. *See the note * after* Great Balks.							
	from	*any part of* Europe *(except* Ireland *and* France)							E
	from	Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*							F
	from	*any part of* Asia *within the limits of such charters. See* Unrated East-India goods *in Chapter third.*							
	of	France, *either directly from thence, or from any other parts*							G
	of	*any French colony or plantation*							H
	Oak boards, under two inches thick, and under fifteen feet long	the hundred, containing 120				8	0	0	
	of	*and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
	of	*and directly from any part of* America. *See the note * after* Great Balks.							
	from	*any part of* Europe *(except* Ireland *and* France)							I
	from	Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*							K
	from	*any part of* Asia *within the limits of such charters. See* Unrated East-India goods *in Chapter third.*							
	of	France, *either directly from thence, or from any other parts*							L
	of	*any French colony or plantation*							M

	Duties to be Paid on Importation. By British.				Duties to be Paid on Importation. By Strangers.				Duties to be Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.)				Duties to be Repaid on due Exportation. To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	11	5	8	0	11	11	8	0	10	6	—	0	9	6	12	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 49, & ſubſ. 1747.
B	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 77, & ſubſ. 1747.
C	1	7	0	18	1	7	6	18	0	16	1	10	0	15	2	2	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 36, ſubſ. 1747, & French duty.
D	0	17	0	18	0	17	6	18	0	16	1	10	0	16	1	10	The ſame branches except the laſt.
E	2	5	9	12	2	7	9	12	2	2	0	—	1	18	2	8	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1690 N° 49, & ſubſ. 1747.
F	1	18	3	12	2	0	3	12	1	14	6	—	1	10	8	8	Old ſ. new ſ. 1/3 ſubſ. 2/3 ſ. impoſt 1692 N° 77, & ſubſ. 1747.
G	5	8	3	12	5	10	3	12	3	4	6	—	3	0	8	8	Old ſubſ. new ſubſ. 1/3 ſubſ. 2/3 ſ. impoſt 1692 N° 36, ſubſidy 1747, & French duty.
H	3	8	3	12	3	10	3	12	3	4	6	—	3	4	6	—	The ſame branches except the laſt.
I	2	5	9	12	2	7	9	12	2	2	0	—	1	18	2	8	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 49, & ſubſ. 1747.
K	1	18	3	12	2	0	3	12	1	14	6	—	1	10	8	8	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſubſ. 1747.
L	5	8	3	12	5	10	3	12	3	4	6	—	3	0	8	8	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 36, ſubſidy 1747, & French duty.
M	3	8	3	12	3	10	3	12	3	4	6	—	3	4	6	—	The ſame branches except the laſt.

Inwards.				Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Wood, vocat. — Oak plank — the load, containing fifty feet ſolid							3	0	0	
Oak plank — of	and directly from the Britiſh plantations in America, under the act of 8 Geo. I. cap. 12. free.									
Oak plank — of	and directly from any part of America. See the note * after Great Balks.									
Oak plank — from	any part of Europe (except Ireland and France)									A
Oak plank — from	Ireland or Africa, or ſuch parts of Aſia as are not within the limits of the charters granted to the Eaſt-India company									B
Oak plank — from	any part of Aſia within the limits of ſuch charters. See Unrated Eaſt-India goods in Chapter third.									
Oak plank — of	France, either directly from thence, or from any other parts									C
Oak plank — of	any French colony or plantation									D
Wood, vocat. — Oak timber — the load							1	10	0	
Oak timber — of	and directly from the Britiſh plantations in America, under the act of 8 Geo. I. cap. 12. free.									
Oak timber — of	and directly from any part of America. See the note * after Great Balks.									
Oak timber — from	any part of Europe (except Ireland and France)									E
Oak timber — from	Ireland or Africa, or ſuch parts of Aſia as are not within the limits of the charters granted to the Eaſt India company									F
Oak timber — from	any part of Aſia within the limits of ſuch charters. See Unrated Eaſt-India goods in Chapter third.									
Oak timber — of	France, either directly from thence, or from any other parts									G
Oak timber — of	any French colony or plantation									H
Olive wood — the ton, containing 20 hund. wt. each hund. wt. cont. 112 lb							10	0	0	
Olive wood — of	and directly from the Britiſh plantations in America, under the act of 8 Geo. I. cap. 12. free.									
Olive wood — of	and directly from any part of America. See the note * after Great Balks.									
Olive wood — from	any part of Europe (except Ireland and France									I
Olive wood — from	Ireland or Africa, or ſuch parts of Aſia as are not within the limits of the charters granted to the Eaſt-India company									K
Olive wood — from	any part of Aſia within the limits of ſuch charters. See Unrated Eaſt-India goods in Chapter third.									
Olive wood — of	France, either directly from thence, or from any other parts									L
Olive wood — of	any French colony or plantation									M

	DUTIES TO BE													
	Paid on Importation.								Repaid on due Exportation.					
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	17	2	2	0	17	11	2	0	15	9	—	0	14	3	18	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 49, & ſubſ. 1747.
B	0	14	4	7	0	15	1	7	0	12	11	5	0	11	6	3	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 77, & ſubſ. 1747.
C	2	0	7	7	2	1	4	7	1	4	2	5	1	2	9	3	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, ſubſ. 1747, & French duty.
D	1	5	7	7	1	6	4	7	1	4	2	5	1	4	2	5	The ſame branches except the laſt.
E	0	8	7	1	0	8	11	11	0	7	10	10	0	7	1	19	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 49, & ſubſ. 1747.
F	0	7	2	3 $\frac{1}{2}$	0	7	6	13 $\frac{1}{2}$	0	6	5	12 $\frac{1}{2}$	0	5	9	1 $\frac{1}{2}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
G	1	0	3	13 $\frac{1}{2}$	1	0	8	3 $\frac{1}{2}$	0	12	1	2 $\frac{1}{2}$	0	11	4	11 $\frac{1}{2}$	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 36, ſubſidy 1747, & French duty.
H	0	12	9	13 $\frac{1}{2}$	0	13	2	3 $\frac{1}{2}$	0	12	1	2 $\frac{1}{2}$	0	12	1	2 $\frac{1}{2}$	The ſame branches except the laſt.
I	2	17	3	—	2	19	9	—	2	12	6	—	2	7	9	—	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 49, & ſubſ. 1747.
K	2	7	10	10	2	10	4	10	2	3	1	10	1	18	4	10	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
L	6	15	4	10	6	17	10	10	4	0	7	10	3	15	10	10	Old ſubſidy, new ſubſ. $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſ. impoſt 1692 N° 36, ſubſ. 1747, & French duty.
M	4	5	4	10	4	7	10	10	4	0	7	10	4	0	7	10	The ſame branches except the laſt.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	Rates. By 11 Geo. I. cap. 7. l.	s.	d.	
Wood, vocat. — Pailing boards — the hundred, containing 120				0	6	8	
Pailing boards — of — *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
Pailing boards — of — *and directly from any part of* America. *See the note * after* Great Balks.							
Pailing boards — from — *any part of* Europe *(except* Ireland *and* France)							A
Pailing boards — from — Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*							B
Pailing boards — from — *any part of* Asia *within the limits of such charters. See* Unrated East-India goods *in Chapter third.*							
Pailing boards — of — France, *either directly from thence, or from any other parts*							C
Pailing boards — of — *any French colony or plantation*							D
Planks of Ireland, the foot — *And vide also in P.*	0	0	1½				E
Round wood — the hundred, containing 120				2	0	0	
Round wood — of — *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free							
Round wood — of — *and directly from any part of* America. *See the note * after* Great Balks.							
Round wood — from — *any part of* Europe *(except* Ireland *and* France)							F
Round wood — from — Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*							G
Round wood — from — *any part of* Asia *within the limits of such charters. See* Unrated East-India goods *in Chapter third.*							
Round wood — of — France, *either directly from thence, or from any other parts*							H
Round wood — of — *any French colony or plantation*							I
Speckled wood — the hundred weight, containing 112 lb	0	13	4				
Speckled wood — of — *and directly from the British plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
Speckled wood — of — *and directly from any part of* America. *See the note * after* Great Balks.							
Speckled wood — from — *any part of* Europe *(except* Ireland *and* France)							K
Speckled wood — from — Ireland *or* Africa, *or such parts of* Asia *as are not within the limits of the charters granted to the East-India company*							L
Speckled wood — from — *any part of* Asia *within the limits of such charters. See the N. B. after* Small Balks.							
Speckled wood — of — France, *either directly from thence, or from any other parts*							M
Speckled wood — of — *any French colony or plantation*							N

	DUTIES TO BE Paid on Importation. By Britiſh.				By Strangers.				Repaid on due Exportation. To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	1	10	18	0	1	11	18	0	1	9	—	0	1	7	2	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 49, & ſubſ. 1747.
B	0	1	7	3	0	1	8	3	0	1	5	5	0	1	3	7	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſ. 1747.
C	0	4	6	3	0	4	7	3	0	2	8	5	0	2	6	7	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1692 N° 36, ſubſ. 1747, & French duty.
D	0	2	10	3	0	2	11	3	0	2	8	5	0	2	8	5	The ſame branches except the laſt.
E	0	0	0	$5\frac{31}{40}$	0	0	0	$6\frac{3}{20}$	0	0	0	$5\frac{1}{16}$	0	0	0	$4\frac{7}{20}$	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. & ſ. 1747.
F	0	11	5	8	0	11	11	8	0	10	6	—	0	9	6	12	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. imp. 1690 N° 49, & ſ. 1747.
G	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 77, & ſubſ. 1747.
H	1	7	0	18	1	7	6	18	0	16	1	10	0	15	2	2	Old ſubſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 36, ſubſidy 1747, & French duty.
I	0	17	0	18	0	17	6	18	0	16	1	10	0	16	1	10	The ſame branches except the laſt.
K	0	3	9	16	0	3	11	16	0	3	6	—	0	3	2	4	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1690 N° 49, & ſ. 1747.
L	0	2	6	16	0	2	8	16	0	2	3	—	0	1	11	4	Old ſubſ. new ſubſidy, $\frac{1}{3}$ ſubſ. $\frac{2}{3}$ ſubſidy, & ſubſidy 1747.
M	0	9	0	6	0	9	2	6	0	5	4	10	0	5	0	14	Old ſ. new ſ. $\frac{1}{3}$ ſ. $\frac{2}{3}$ ſ. impoſt 1692 N° 36, ſubſidy 1747, & French duty.
N	0	5	8	6	0	5	10	6	0	5	4	10	0	5	4	10	The ſame branches except the laſt.

Inwards.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Wood, vocat. Sweet wood of Weſt-India, the hundred weight, containing 112 lb —	1	5	0				
But by 8 *Geo. I. cap.* 12. *when of the product of any of the Britiſh plantations in America, and imported directly from thence, is* duty-free.							
When otherwiſe imported —							A
Timber of Ireland, the ton or load —	0	13	4				B
Vide Balks.							
Wainſcot boards, of all ſorts, the inch, or foot, containing twelve feet in length, and one inch in thickneſs; and ſo in proportion, in any greater or leſſer length or thickneſs —				0	1	6	
of *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
of *and directly from any part of* America. *See the note * after* Great Balks.							
from *any part of* Europe *(except* Ireland *and* France) —							C
from Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company* —							D
from *any part of* Aſia *within the limits of ſuch charters. See* Unrated Eaſt-India goods *in Chapter third.*							
of France, *either directly from thence, or from any other parts*							E
of *any French colony or plantation* —							F
Wooden tubs, the dozen —				0	1	6	G
Ufers, ſingle, under 24 feet in length, the hundred, containing 120 —				2	0	0	
of *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free.							
of *and directly from any part of* America. *See the note * after* Great Balks.							
from *any part of* Europe *(except* Ireland *and* France) —							H
from Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company* —							I
from *any part of* Aſia *within the limits of ſuch charters. See* Unrated Eaſt-India goods *in Chapter third.*							
of France, *either directly from thence, or from any other parts*							K
of *any French colony or plantation* —							L

	DUTIES TO BE																The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	Paid on Importation.								Repaid on due Exportation.								
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.				
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	4	9	15	0	5	1	10	0	4	2	12 ½	0	4	2	12 ½	Old ſubſ. new ſubſ. ⅓ ſubſidy, ⅔ ſubſidy, & ſubſ. 1747.
B	0	2	6	16	0	2	8	16	0	2	3	—	0	1	11	4	
C	0	0	5	3 1/20	0	0	5	7 11/20	0	0	4	14 ½	0	0	4	5 9/20	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1690 N° 49, & ſubſ. 1747.
D	0	0	4	6 7/40	0	0	4	10 27/40	0	0	3	17 ⅝	0	0	3	9 3/40	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 77, & ſ. 1747.
E	0	1	0	3 27/40	0	1	0	8 7/40	0	0	7	5 ⅛	0	0	6	16 23/40	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1692 N° 36, ſubſ. 1747, & French duty.
F	0	0	7	13 27/40	0	0	7	18 7/40	0	0	7	5 ⅛	0	0	7	5 ⅛	The ſame branches except the laſt.
G	0	0	4	6 7/40	0	0	4	10 27/40	0	0	3	17 ⅝	0	0	3	9 3/40	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. imp. 1692 N° 77, & ſubſ. 1747.
H	0	11	5	8	0	11	11	8	0	10	6	—	0	9	6	12	Old ſubſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1690 N° 49, & ſubſ. 1747.
I	0	9	6	18	0	10	0	18	0	8	7	10	0	7	8	2	Old ſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 77, & ſ. 1747.
K	1	7	0	18	1	7	6	18	0	16	1	10	0	15	2	2	Old ſubſ. new ſ. ⅓ ſ. ⅔ ſ. impoſt 1692 N° 36, ſubſ. 1747, & French duty.
L	0	17	0	18	0	17	6	18	0	16	1	10	0	16	1	10	The ſame branches except the laſt.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	Rates. By 11 Geo. I. cap. 7. l.	s.	d.	
Wood, vocat. Ufers double, of 24 feet in length, and upwards: the hundred, containing 120				5	0	0	
of: *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free. *and directly from any part of* America. *See the note * after* Great Balks.							
from: *any part of* Europe *(except* Ireland *and* France)							A
from: Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							B
from: *any part of* Aſia *within the limits of ſuch charters. See* Unrated Eaſt-India goods *in Chapter third.*							
of: France, *either directly from thence, or from any other parts*							C
of: *any French colony or plantation*							D
Unrated Wood — *For every* 20*s. value upon oath*: of: *and directly from the Britiſh plantations in* America, *under the act of* 8 *Geo. I. cap.* 12. free. *and directly from any part of* America. *See the note * after* Great Balks.							
from: *any part of* Europe *(except* Ireland *and* France)							E
from: Ireland *or* Africa, *or ſuch parts of* Aſia *as are not within the limits of the charters granted to the Eaſt-India company*							F
from: *any part of* Aſia *within the limits of ſuch charters. See* Unrated Eaſt-India goods *in Chapter third.*							
of: France, *either directly from thence, or from any other parts*							G
of: *any French colony or plantation*							H
For the circumſtances of reſtriction on the importation of wood, and of its paying aliens duty when in ſhips liable thereto, ſee the Note after Balks.							
Brazeil or Fernambuck wood, the hund. weight, containing 112 lb, *for dyers uſe as by* 3 *and* 4 *Q. Ann. cap.* 4.	1	15	0				
But by 8 *Geo. I. cap.* 15. *if regularly imported, entered, and landed,* duty-free.							
But on failure thereof, then to pay							I
Brazilletto or Jamaica wood, the hundred weight, containing 112 lb, *for dyers uſe, as by* 3 *and* 4 *Q. Ann. cap.* 4.	1	1	8				
But by 8 *Geo. I. cap.* 15. *if regularly imported, entered, and landed,* duty-free.							
But on failure thereof, then to pay							K
Fuſtick, the hundred weight, containing 112 lb, *for dyers uſe, as by* 3 *and* 4 *Q. Ann. cap.* 4.	0	5	0				
But by 8 *Geo. I. cap.* 15. *if regularly imported, entered, and landed,* duty-free.							
But on failure thereof, then to pay							L
Red or Guinea wood, the ton, *for dyers uſe, as by* 3 *and* 4 *Q. Ann. cap.* 4.	30	0	0				
But by 8 *Geo. I. cap.* 15. *if regularly imported, entered, and landed,* duty-free.							
But on failure thereof, then to pay							M
Logwood. *Vide under* L, *page* 342.							

	DUTIES TO BE Paid on Importation. By British.				By Strangers.				Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in AMERICA excepted.)				To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies.				The several branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	1	8	7	10	1	9	10	10	1	6	3	—	1	3	10	10	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 49, & ſ. 1747.
B	1	3	11	5	1	5	2	5	1	1	6	15	0	19	2	5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſ. 1747.
C	3	7	8	5	3	8	11	5	2	0	3	15	1	17	11	5	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. imp. 1692 N° 36, ſubſ. 1747, & French duty.
D	2	2	8	5	2	3	11	5	2	0	3	15	2	0	3	15	The ſame branches except the laſt.
E	0	5	8	14	0	5	11	14	0	5	3	—	0	4	9	6	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1690 N° 49, & ſubſ. 1747.
F	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſubſ. 1747.
G	0	13	6	9	0	13	9	9	0	8	0	15	0	7	7	1	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 36, ſubſidy 1747, & French duty.
H	0	8	6	9	0	8	9	9	0	8	0	15	0	8	0	15	The ſame branches except the laſt.
I	0	5	0	12 3/4	0	5	5	17 3/4	0	4	2	13 1/4	0	3	4	13 3/4	Old ſubſ. impoſt 1692 N° 31, & ſubſ. 1747.
K	0	3	1	10 3/4	0	3	4	15 3/4	0	2	7	7 1/4	0	2	1	3 3/4	
L	0	0	8	13 1/4	0	0	9	8 1/4	0	0	7	4 3/4	0	0	5	16 1/4	
M	2	18	6	—	3	6	0	—	2	4	3	—	1	10	0	—	Old ſubſidy, and ſubſidy 1747.

Inwards.

		Rates. By 12 Car. II. cap. 4.			By 11 Geo. I. cap. 7.			
		l.	s.	d.	l.	s.	d.	
Wood for dying, vocat.	Nicorago wood, the hundred weight, containing 112 lb, *for dyers use, as by* 3 *and* 4 *Q. Ann. cap.* 4.				0	8	0	A
	Of all other sorts, not otherwise rated, the hundred weight, containing 112 lb				0	10	0	B
Wool, vocat.	Bever wool, free. *But by* 2 *Will. and Mar. cap.* 4. *which imposes the Impost* 1690, *For every pound of* Bever wool *cut and combed (except combed in Russia, and imported from thence in British ships)*							C
	Carmenia wool. *Vide* Goats hair.							
	Coney wool, the pound				0	0	6	D
	Cotton wool — not of the growth of the British plantations, the pound	0	0	4				E
	Cotton wool — of the British plantations, free. *But by* 6 *Geo. III. cap.* 52. § 20, & 21. *it is declared and enacted, "That from "and after the first day of July,* 1766, *it shall and may be lawful to "and for any person or persons, to import and bring into Great Britain, "in British-built ships or vessels, navigated according to law, from* any "port or place whatsoever, *any sort of* Cotton wool, *without paying "any subsidy, custom, or other duty whatsoever, for the same, provided "that a due entry of such* Cotton wool *shall be made in the respective "custom-houses of the ports where imported, in the same manner and "form, and expressing the quantities thereof, as was used and practised "before the making of this act; and that the same shall be landed in the "presence of the proper officer appointed for that purpose, otherwise the "same shall be liable to the payment of such duties as would have been "due, and payable for the same, if this act had not been made."*							
	Estridge wool — imported in British-built ships, the hundred weight, containing 111 lb, free.							
	Estridge wool — imported in foreign-built ships, the hundred weight, containing 112 lb				1	8	0	F
	Hares wool, the pound				0	0	3	G
	Irish wool — combed, the pound	free.						
	Irish wool — uncombed, the hundred weight, containing 112 lb							
	Lambs wool, the hundred weight, containing 112 lb	free.						
	Polonia wool, the hundred weight, containing 112 lb							
	Sheeps wool, from any other place than mentioned in the Book of Rates, the pound				0	0	3	H
	Spanish wool for clothing, and Spanish felt wool, the hundred weight, containing 112 lb, free.							
	Red wool, the pound, free.							
Woollen	Cloths. *Vide* Cloths.							
	Stuffs. *Vide* Stuffs.							
Worm seed. *Vide in* Drugs.								
Worsted, vocat.	Russel's worsted, or broad worsted, the piece	2	0	0				I
	St. Omer's narrow or half worsted, the piece	1	0	0				K

But prohibited to be imported for sale, except made in Ireland. For licence, bond, and other regulations thereon, see Wool *and* Woollen caps, *in the Index.*

	Duties to be Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	0	1	1	17 1/5	0	1	3	1 1/5	0	0	11	11 3/5	0	0	9	6	Old subs. impost 1692 N° 31, & subsidy 1747.
B	0	1	5	6 1/2	0	1	6	16 1/2	0	1	2	9 1/2	0	0	11	12 1/2	
C	0	14	0	15	0	14	0	15	0	14	0	15	0	14	0	15	Impost 1690 N° 50.
D	0	0	1	8 2/40 9/40	0	0	1	10 9/40	0	0	1	5 7/8	0	0	1	3 1/40	Old subs. new s. 1/3 s. 2/3 s. impost 1692 N° 77, & subs. 1747.
E	0	0	0	15 2/5	0	0	0	16 2/5	0	0	0	13 1/2	0	0	0	11 3/5	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
F	0	6	8	8 3/5	0	7	0	12 3/5	0	6	0	9	0	5	4	9 3/5	Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 77, & subs. 1747.
G	0	0	0	14 2/80 9/80	0	0	0	15 9/80	0	0	0	12 1/16 5/16	0	0	0	11 4/80 1/80	Old subs. new s. 1/3 s. 2/3 s. impost 1692 N° 77, & s. 1747.
H	0	0	0	14 2/80 9/80	0	0	0	15 9/80	0	0	0	12 1/16 5/16	0	0	0	11 4/80 1/80	
I	0	7	8	8	0	8	2	8	0	6	9	—	0	5	9	12	Old subsidy, new subs. 1/3 subs. 2/3 subsidy, & subs. 1747.
K	0	13	6	9	0	13	9	9	0	8	0	15	0	7	7	1	Old subs. new s. 1/3 s. 2/3 s. impost 1692 N° 36, French duty 2d 25 per cent. & subs. 1747.

Inwards.	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 7. l.	s.	d.	
Wrests for Virginals, the grose, containing 12 dozen	1	4	0				A
And beſides, for every hundred weight, containing 112 lb *of* Iron							B

Y.

Cable Yarn, the hundred weight, containing 112 lb	0	13	4			C
Camel or Mohair yarn, the pound	0	2	6			D
But Mohair yarn, *of the product of Aſia, may not be imported from the Streights, or the Levant ſeas, unleſs from thoſe ports which are within the Grand Seignor's dominions, as noted in page* 402, *under Raw ſilk; which ſee, and in the Index.*						
Cotton yarn, the pound	0	1	0			
not of the Eaſt-Indies, nor of France, the pound						E
of the Eaſt-Indies, the pound						F
of France, the pound						G
Grogram yarn, the pound	0	3	0			H
Iriſh yarn, the pack, containing four hundred weight, at ſix ſcore pound to the hundred	5	0	0			I
But if imported directly from thence by Britiſh, or Iriſh, under proper certificate and oath, as noted under Linen, page 330, duty-free; *which ſee in the Index.*						
Yarn, vocat. — Raw linen yarn — Dutch, the pound	0	1	0			K
Yarn, vocat. — Raw linen yarn — French, the pound *(viz. of France)*	0	1	0			L
Sail yarn, the pound	0	0	6			M
Spruce, or Muſcovia yarn, the hundred weight, containing 112 lb	2	13	4			N
By 24 *Geo. II. cap.* 46. *the duties upon Dutch, French, Spruce, or Muſcovia yarn, and upon all other foreign Raw linen yarns, are, after the* 25 *day March,* 1752, *repealed; and in lieu thereof, the following duty was laid.*						
For every pound weight of French, Dutch, Muſcovia, or Spruce Raw linen yarn, *and* all other Raw linen yarn						O
But by 29 *Geo. II. cap.* 15. *continued by* 10 *Geo. III. cap.* 38. *to* 24 *June,* 1778, *and to the end of the then next ſeſſion of parliament, it is declared and enacted,* " *That all* Raw, *or* Brown linen yarns *made of* " Flax, *and known by the names of Dutch yarn, French yarn, and* " *of Spruce or Muſcovia yarn, or any other foreign Raw or Brown* " *linen yarns made of* Flax, *imported in ſhips or veſſels built in* " *Great-Britain, Ireland, or his Majeſty's dominions in America, and* " *navigated according to law (or in ſhips or veſſels built in the Iſle of* " *Man, and owned by his Majeſty's ſubjects in ſaid iſland, and duly* " *regiſtered there, as allowed by* 7 *Geo. III. cap.* 45, § 16.) *are, to*						

	Duties to be Paid on Importation. By British. l.	s.	d.	20ths	By Strangers. l.	s.	d.	20ths	Repaid on due Exportation. To all places intituled by law (European and East-India goods to any British colony or plantation in America excepted.) l.	s.	d.	20ths	To any British colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the East-Indies. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay, and which are drawn back again, observing that those imported by strangers pay to the Petty Customs, besides the other branches, and those exported to America draw back no part of the Old Subsidy, as before noted; and for the branches not at all drawn back, see them separately.
A	0	4	7	8 4/5	0	4	11	0 3/5	0	4	9	12					Old subsidy, new subsidy, 1/3 subs. 2/3 subs. & subsidy 1747. Impost 1690 N° 24.
B	0	4	8	5	0	4	8	5	0	4	8	5					
C	0	7	3	1	0	7	5	1									Old subs. new s. 1/3 s. 2/3 s. impost 1690 N° 54, & subs. 1747.
D	0	0	5	15 1/2	0	0	6	3	0	0	5	1 1/4	0	0	4	7	Old s. new s. 1/3 s. 2/3 s. & s. 1747.
E	0	0	2	17 9/20	0	0	3	0 9/20	0	0	2	11 3/4	0	0	2	6 1/20	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 27, & subs. 1747.
F	0	0	5	3 1/5	0	0	5	6 2/5	0	0	4	17 1/2	0	0	4	11 4/5	Old s. new s. 1/3 s. 2/3 s. imp. 1690 N° 29, s. 1747, & s. 1759.
G	0	0	8	2 9/20	0	0	8	5 9/20	0	0	4	16 3/4	0	0	4	11 1/20	Old s. new s. 1/3 s. 2/3 s. imp. 1692 N° 36, French duty, 2d 25 per cent. & subs. 1747.
H	0	0	6	18 3/5	0	0	7	7 3/5	0	0	6	1 1/2	0	0	5	4 3/5	Old subs. new subs. 1/3 subsidy, 2/3 subsidy, & subsidy 1747.
I	0	19	3	——	1	0	6	——	0	16	10	10	0	14	6	——	
K	0	0	2	17 9/20	0	0	3	0 9/20	0	0	2	11 3/4	0	0	2	6 1/20	Old s. new s. 1/3 s. 2/3 s. impost 1690 N° 55, & s. 1747.
L	0	0	8	2 9/20	0	0	8	5 9/20	0	0	4	16 3/4	0	0	4	11 1/20	Old s. new s. 1/3 s. 2/3 s. impost 1692 N° 36, French duty 2d 25 per cent. & subsidy 1747.
M	0	0	1	8 2 9/40	0	0	1	10 9/40	0	0	1	5 7/8	0	0	1	3 1/40	Old subs. new s. 1/3 s. 2/3 s. impost 1690 N° 55, & s. 1747.
N	0	12	9	4	0	13	5	4	0	11	6	——	0	10	2	16	
O	0	0	0	1 ——	0	0	1	——									Duty on linen-yarn 1752.

Inwards.

	Rates. By 12 Car. II. cap. 4.			By 11 Geo. I. cap. 7.			
	l.	s.	d.	l.	s.	d.	
YARN, vocat.							
"the 24 June, 1778, and to the end of the then next session of parliament, upon due entries being made at the Custom-house of the port of importation, and being landed in the presence of the proper officer of the Customs appointed for that purpose, duty-free; *" but on failure thereof, the duties to be paid, as if this act had not been made.*							
See page 90 *and* 91, *and in the Index.*							
Linen yarn whitened, or bleached, &c. See Incle, *page* 310.							
Scotch yarn, the pound	0	1	0				A
But by the Act of Union, 5 *Q. Ann. cap.* 8. free.							
Wick yarn, the dozen pound				0	9	0	B
Woollen or Bay yarn, the hundred weight, containing 112 lb	3	6	8				C
By 12 *Geo. II. cap.* 21. § 1. *if regularly imported from Ireland,* free.							
Worsted yarn, being two or more threads twisted, or thrown, the pound				0	3	0	D
By 26 *Geo. II. cap.* 11. Woollen *or* Bay yarn, *and* Worsted yarn, *may be imported from any port in* Ireland, *to any port in* Great-Britain. *For licence, bond, and other regulations, see* Wool *and* Woollen caps *in the Index.*							
YOKES for oxen, the pair				0	1	0	E
ALL OTHER GOODS *not before particularly rated, for every* 20 *s. of their real value and prices, as ascertained by the oath or affirmation of the merchant, in the presence of the customer, collector, comptroller, and surveyor, or any two of them*							

See after Rates Outwards.

But if undervalued, may, by the 4th rule of the Additional Book of Rates of 11 *Geo. I. cap.* 7. *and by the act of* 5 *Geo. III. cap.* 43. § 2. *be taken, detained, and sold for the use and benefit of the crown, paying the importer the value of such goods so sworn to, or affirmed, together with an addition of the customs and other duties paid for the same, and of* 10 *l. per centum to such value. And the said goods are to be fairly and publickly sold, and out of the produce thereof, the money advanced and paid for such goods, shall be repaid to the Collector; and after deducting from the overplus, if any be, the charges arising by the warehousing and sale of such goods, one moiety of the remainder shall and may be ordered by the Commissioners of the Customs, to be paid to the several and respective officers of the Customs concerned in the view and examination of such goods, as an encouragement for the faithful discharge of their duty thereon; and the other moiety to be paid into his Majesty's Exchequer, towards the Sinking Fund, as stated in page* 100.

N. B. For the Table of the Subsidy of Tonnage upon all Wines, see after the Rates Outwards.

	DUTIES TO BE												
	Paid on Importation.								Repaid on due Exportation.				
	By Britiſh.				By Strangers.				To all places intituled by law (European and Eaſt-India goods to any Britiſh colony or plantation in AMERICA excepted.)				To any Britiſh colony or plantation in America, if the goods are of the growth, production, or manufacture of Europe or the Eaſt-Indies.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
A	0	2	1	17 1/20	0	2	3	4 1/20	0	1	11	5 3/4	0	1	8	14 9/20
B	0	12	10	—	0	13	8	—	0	11	3	—	0	9	8	—
C	0	0	8	12 7/20	0	0	9	1 7/20	0	0	7	15 1/4	0	0	6	18 3/20
D	0	0	2	17 9/20	0	0	3	0 9/20	0	0	2	11 3/4	0	0	2	6 1/20
E	0	4	9	9	0	5	0	9	0	4	3	15	0	3	10	1

	The ſeveral branches of the Revenue to which the goods pay, and which are drawn back again, obſerving that thoſe imported by ſtrangers pay to the Petty Cuſtoms, beſides the other branches, and thoſe exported to America draw back no part of the Old Subſidy, as before noted; and for the branches not at all drawn back, ſee them ſeparately.
A	Old ſubſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſ. 1747.
B	Old ſubſidy, new ſubſ. 1/3 ſubſ. 2/3 ſubſ. & ſubſidy 1747.
C	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſubſ. 1747.
D	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſ. 1747.
E	Old ſ. new ſ. 1/3 ſ. 2/3 ſ. impoſt 1692 N° 77, & ſ. 1747.

THE RATES

OF

ALL GOODS AND MERCHANDIZES

OUTWARDS,

IMPOSED BY THE

ACT OF TONNAGE AND POUNDAGE

OF

12 CAR. II. cap. 4.

TOGETHER WITH

The NEAT DUTIES payable thereon, by that or any other Law, upon the Exportation thereof.

HERE it may be proper to premiſe, That though, for the encouragement of the Britiſh manufactures, it was enacted and declared, by the act of 8 Geo. I. cap. 15. § 7. That from and after the 25 day of March, 1722, the ſeveral and reſpective ſubſidies, and other duties whatſoever, payable to his Majeſty, his heirs, or ſucceſſors, by any law then in force, upon the exportation of any goods and merchandizes of the product or manufacture of Great-Britain (except therein excepted) ſhould ceaſe, determine, and be no longer due or payable for ſo much of the ſaid goods or merchandizes as ſhould from thenceforth be exported: yet ſuch duties are only taken off *ſub modo*, and under this ſpecial proviſo, "That all ſuch goods "and merchandizes, of the product and manufacture of Great-Britain as aforeſaid, that might "then be lawfully exported, ſhould have due entries thereof firſt made in the cuſtom-houſe "at the port of exportation in the ſame manner and form, expreſſing the quantities and "qualities of the ſaid goods, as was uſed and practiſed before the making of the ſaid act; "and ſo as the ſame be ſhipped by the proper officers appointed for that purpoſe, on failure "whereof the ſaid goods are to be liable to the payment of the duties as if this act had never "been made." It has therefore been thought neceſſary to preſerve and inſert the original rates, that therefrom the duty outwards upon any goods may be computed whenever they become chargeable by law; ſuch goods being only, as before obſerved, conditionally exempted from the payment thereof by this ſaid act.

†

Outwards.

A.

ADZES. *Vide* Iron wrought.
AGARICK, trimmed or pared, foreign, the pound
AGARICK, rough or untrimmed, foreign, the pound
ALABASTER, the load
ALUM, Britiſh, the hundred weight, containing 112 lb
Ale. Vide *Beer.*
ANNOTTO, foreign, the pound
ANTIMONIUM CRUDUM, foreign, the hundred weight, containing 112 lb
ANVILS, the hundred weight, containing 112 lb
APOTHECARY and CONFECTIONARY WARES of all ſorts, the hundred weight
APPLES, the buſhel
APPLES, vocat. PIPPINS, the buſhel
AQUA FORTIS, foreign, the bottle, containing four gallons
AQUA VITAE, the hogſhead

For the drawback of Exciſe on Spirits, ſee Chapter the third.

ARGOL, foreign, the hundred weight, containing 112 lb
ARMOUR. *Vide* Iron wrought.
ARSNICK, foreign, the pound weight
ASHES of Britiſh wood, the laſt, containing 12 barrels

But White aſhes *are, by* 2 *and* 3 *Edw. VI. cap.* 26. *prohibited to be ſhipped, laden, carried or conveyed towards parts beyond the ſeas, upon pain of forfeiture of* 6*s.* 8*d. for every buſhel ſo to be ſhipped, or laded, to be carried or conveyed into parts beyond the ſeas.*

AXES. *Vide* Iron wrought.

B.

BACON, the flitch
BAGS, the dozen
BANDALIERS, the hundred collars
BAYBERRIES, foreign, the hundred weight, containing 112 lb
BAYS, vocat.
- Barnſtaple, coarſe, of 20 pounds weight and under, the bay
- Mancheſter, or Barnſtaple, fine, and all other ſingle bays, not exceeding 34 pounds weight, the piece
- Double bays, the piece, in weight from 34 pounds weight, to ſixty pounds weight
- Minikin bays, containing in weight from 60 pounds weight, to 90 pounds weight, to pay as three ſingle bays
- And if they do contain above 90 pounds in weight, and not above 112 pounds, to pay all duties, as for four ſingle bays, and no more

BEEF, the barrel *(containing* 32 *gallons)*

For the allowance on exportation by way of bounty, ſee Chapter third.

BEER, the ton. *Vide after* theſe Rates outwards.
BEER EAGER, the ton
BELL-METAL, the hundred weight, containing 112 lb

But by 28 *Edw. III. cap.* 5. 33 *Hen. VIII. cap.* 7. *and* 2 *and* 3 *Edw. VI. cap.* 37. *may not be exported, on forfeiture of double the value, and* 10*l. for every thouſand weight, as per Index.*

BEAVER SKINS } *Vide under letter* S.
BEAVER WOOL or WOMBS }

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 8 Geo. I. cap. 15. l.	s.	d.	Duty. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay; OR, Whether they are duty-free, and by what laws.
A				0	6	8	0	0	2		Subsidy and one per cent. outwards.
B				0	1	8	0	0	0	10	
C	2	0	0								*By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.*
D	1	0	0				0	1	0		Subsidy and one per cent. outwards.
E				0	1	0	0	0	0	6	Subsidy and one per cent. outwards.
F				0	6	8	0	0	2		
G	0	10	0								*By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.*
H	2	0	0								
I	0	1	0								
K	0	1	0								
L				2	5	0	0	1	1	10	Subsidy and one per cent. outwards.
M	2	0	0								*By 8 Geo. I. cap. 15. free.*
N				1	3	4	0	0	7		Subsidy and one per cent. outwards.
O				0	0	1 1/3	0	0	0	0 2/3	
P	1	13	4								*By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.*
Q	0	10	0								*By 3 and 4 Will. and Mar. cap. 8. free.*
R	0	10	0								*By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.*
S	0	10	0								
T				0	4	5 1/3	0	0	1	6 2/3	Subsidy and one per cent. outwards.
U	0	12	6								*By 11 and 12 Will. III. cap. 20. free.*
X	1	0	0								
Y	2	0	0								
Z	3	0	0								
A	4	0	0								
B	3	0	0								*By 3 and 4 Will. and Mar. cap. 8. free.*
C	1	0	0								*By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.*
D	4	0	0								

Outwards.

BELLOWS, the dozen
BILLETS, the thouſand
BIRDING-PIECES, the piece. *Vide* Iron wrought.
BIRD-LIME, the hundred weight, containing 112 lb
Biſcuit. Vide *Bread.*
BITS. *Vide* Iron wrought.
BOXES, vocat. TOBACCO BOXES. *Vide* Haberdaſhery.
BODIES { vocat. Stitched bodies with ſilk, the pair / of whalebone, the pair } *Vide* Garments.
BOWSPRIGHTS. *Vide page* 346, *under* Maſts, *in Rates Inwards.*
BONES, vocat. OX-BONES, the thouſand
BOOKS PRINTED, unbound or bound, the hundred weight, containing 112 lb
BOTTLES. *Vide* Glaſs.
BRASS MANUFACTURES of all ſorts, the hundred weight, containing 112 lb
Braſs wire, made in Great-Britain
BRAZEIL, or FERNAMBUCK WOOD, foreign, the hundred weight, containing 112 lb
BRAZILETTO, or JAMAICA WOOD, foreign, the hundred weight, containing 112 lb
Bread

But by 13 *Geo. III. cap.* 43. *it is declared and enacted,* "*That whenever the price of mid-*
"*dling* Britiſh Wheat, *at any port or place within the kingdom of Great-Britain, from*
"*whence the ſame ſhall be intended to be exported, ſhall appear to be at, or above, the*
"*price of* 44*s. per quarter, ſuch price being aſcertained in the manner directed by that*
"*law; and whenever the price of middling* Britiſh Rye, Peaſe, *or* Beans, *at ſuch port*
"*or place, ſhall appear reſpectively to be at, or above, the price of* 28*s. per quarter,*
"*aſcertained as aforeſaid; and whenever the price of middling* Britiſh Barley, Beer, *or*
"Bigg, *at ſuch port or place, ſhall appear reſpectively to be at, or above, the price of*
"22*s. per quarter, aſcertained as aforeſaid; and whenever the price of middling* Bri-
"tiſh Oats *ſhall alſo appear to be at, or above,* 14*s. per quarter, aſcertained as afore-*
"*ſaid; no perſon or perſons ſhall, directly or indirectly, export, tranſport, carry, or convey,*
"*or cauſe or procure to be exported, tranſported, carried, or conveyed out of, or from any*
"*ſuch port or place, or load, or lay on board, or cauſe or procure to be laden or laid on board,*
"*in any ſhip, or other veſſel or boat, in order to be exported or carried out of any ſuch port*
"*or place, any* Bread, Biſcuit, *or* Starch, *made of Wheat, nor any* Bread *or* Biſcuit
"*made of Rye, Peaſe, Beans, Barley, Beer, Bigg, or Oats, under the penalty of for-*
"*feiture, with the ſhip, veſſel, or boat in which laden, and her guns, tackle, apparel, or*
"*furniture, together with twelve pence for every pound weight of ſuch Bread, Biſcuit,*
"*and Starch, reſpectively; excepting ſuch, or ſo much, as ſhall be neceſſary to be carried*
"*in any ſhip or veſſel in her reſpective voyage, out and home, for the ſuſtenance, diet,*
"*and ſupport of the commanders, maſters, mariners, paſſengers, or others, in the ſaid*
"*veſſel; or for the victualling or providing any of his Majeſty's ſhips of war, or other*
"*ſhips or veſſels in his Majeſty's ſervice; or for his Majeſty's forces, forts, or garriſons.*"

BRICKS. *Vide* Earthen ware.
BRIDLES, the dozen
BRUSHES, Britiſh, of heath, the dozen
BUCK-WEED, the quarter. *Vide* Corn.
Bullion. Vide *Coin.*
BUTTONS of HAIR, the ſmall groce, containing 12 dozen
Vide alſo Haberdaſhery ware.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 8 Geo. I. cap. 15. l.	s.	d.	Duty. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay; or, Whether they are duty-free, and by what laws.
A	0	6	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
B	2	0	0								
C	1	10	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
D	0	6	8								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
E	0	5	0								
F	0	16	8								
G											By 7 Ann. cap. 8. free.
H				1	15	0	0	0	10	10	Subsidy and one per cent. outwards.
I				1	1	8	0	0	6	10	
K											By 11 and 12 Will. III. cap. 20. free.
L	0	1	8								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
M	0	10	0								
N	0	0	6								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.

Outwards.

BUTTER, good or bad, the barrel ——— A

N. B. By practice at the waterside, the barrel contains 200 weight.

C.

CALVE SKINS, the dozen, of 36 pounds weight, undressed and dressed ——— B

By strangers ——— C

No one skin in any dozen, dressed or undressed, to exceed four pounds in weight.

But by 20 *Car. II. cap.* 5. *and* 9 *Q. Ann. cap.* 6. Calve skins *tanned, tawed, or dressed, are, on exportation, to pay the hundred weight, containing* 112 lb ——— D

And so proportionally for a greater or lesser quantity.

For the drawback of Excise, see Chapter third.

CAMBODIUM, the pound ——— E

CAMBRICKS. *Vide* Linen.

CANDLES { the dozen pound ——— F / the barrel, containing ten dozen pound ——— G

CANVAS, British, tufted, the piece, containing 30 yards. *Vide* Linen.

CANVAS, Shropshire-making, the hundred ells, containing five score. *Vide* Linen.

CAPS { vocat. Monmouth caps { plain, the dozen ——— H / trimmed, the dozen ——— I } / Buttoned, British-making, the dozen ——— K / of wool, black, the dozen ——— L }

CARDS, vocat. { Stock cards, the dozen ——— M / Tow cards, new, the dozen ——— N }

CARDS ——— { Wool cards, { New, the dozen ——— O / Old, the dozen ——— P } vocat. — }

PLAYING CARDS, the hundred weight, at 112 lb ——— Q

By 10 *Q. Ann. cap.* 19. Cards *may, upon sufficient security, be exported without payment of the Stamp-duty, on being made up and inclosed in such parcels, and marked as directed by* 29 *Geo. II. cap.* 13. *which see in the Index.*

CARD BOARDS, the small groce, containing 12 dozen ——— R

CARPETS, Northern, the piece ——— S

CATLINGS, or British hat-makers strings, the groce, containing 12 dozen ——— T

CHARIOTS. *Vide* Coaches.

CHAIRS, vocat. SEDAN. *Vide* Horse litters.

CHEESE, the hundred weight, containing 112 lb ——— U

Clay { *Fulling* ——— / *Scouring* ——— / *Tobacco-pipe* — } *prohibited to be exported, as per Index.*

CLOAKS OLD, the piece. *Vide* Garments.

CLOAK BAGS, the dozen ——— X

CLOCK WORK. *Vide* Iron wrought.

But by 9 *and* 10 *Will. III. cap.* 28. § 2. *no outward or inward* Box, Case, *or* Dial plate *of gold, silver, brass, or other metal, for Clock or Watch, shall be exported without the movement in or with every such Box, Case, or Dial plate, made up fit for use, with the Clock or Watch maker's name engraven thereon, under the penalty of forfeiture, and of* 20 *l.*

CLOTH SHREDS. *Vide* Shreds.

CLOTHS. *Vide after Rates Outwards.*

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 8 Geo. I. cap. 15. l.	s.	d.	Duty. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay; OR, Whether they are duty-free, and by what laws.
A	3	0	0								*By* 3 *and* 4 *Will. and Mar. cap.* 8. free.
B	2	10	0								
C	5	0	0								
D							0	1	0		Subsidy and one per cent. outwards.
E	0	1	6								*By* 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
F	0	5	0								*By* 3 *and* 4 *Will. and Mar. cap.* 8. free.
G	2	10	0								
H	0	6	0								*By* 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
I	0	12	0								
K	0	8	4								
L	0	10	0								*By* 11 *and* 12 *Will. III. cap.* 20. free.
M	1	4	0								*By* 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
N	0	5	0								
O	0	10	0				0	0	6		Subsidy and one per cent. outwards.
P	0	6	0				0	0	3	12	
Q	0	5	0								*By* 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
R	1	0	0								*By* 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
S	0	11	8								
T	0	16	0								
U	1	0	0								*By* 3 *and* 4 *Will. and Mar. cap.* 8. free.
X	0	15	0								*By* 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*

Outwards.

Coaches and Chariots of all ſorts, the piece — A

Coin of gold or ſilver, or bullion, foreign, may, upon entry, be exported by any perſons, without paying any duty or fee for the ſame, as allowed by the 15 Car. II. cap. 7. § 12.

Coin of gold or ſilver, Britiſh, may not be tranſported without the King's licence, upon forfeiture thereof, or the value, to the King; except the reaſonable expences of the perſons in whoſe cuſtody found, as per Index.

Coals, vocat.

- Sea coals, the chalder, Newcaſtle meaſure, exported by Britiſh, in Britiſh-built bottoms — B
- Sea coals, the chalder, London meaſure, exported by Britiſh, in Britiſh-built bottoms — C
- Sea coals of Wales, or the Weſt-country, which ſhall be tranſported into Ireland, the Iſle of Man, or Scotland, to pay twelve pence the chalder, water meaſure.
- The officers of the ports to take good ſecurity for the landing of the ſaid Coals reſpectively.
- The merchant-ſtranger to pay double Cuſtom, if he carry out Coals in a foreign bottom; but if in any Britiſh bottoms, then fourteen ſhillings the chalder.
- That if any Britiſh tranſport Coals in ſtrange-built bottoms, to pay ſtrangers Cuſtom.

But by the acts of 9 Q. Ann. cap. 6. § 9. and 9 Q. Ann. cap. 23. § 90. the rates and duties payable on Coals exported from and after the 8th day of March, 1710, were regulated and ſettled as follows:

Coals of Wales, or the Weſt of England, or the Weſt of Scotland

For every chalder, conſiſting of 36 buſhels, Wincheſter meaſure —
- *To Ireland* — D
- *To the Iſle of Man* — E
- *To any of his Majeſty's plantations* — F

For every chalder, Newcaſtle meaſure —
- *To any other parts beyond the ſeas — in foreign-built bottoms* — G
- *To any other parts beyond the ſeas — in Britiſh-built bottoms* — H

For ſuch Coals, in caſe they are uſually ſold by weight —

For every ton, reckoning it to be 20 hundred weight —
- *To Ireland* — I
- *To the Iſle of Man* — K
- *To any of his Majeſty's plantations* — L
- *To any other parts beyond the ſeas — in foreign-built bottoms* — M
- *To any other parts beyond the ſeas — in Britiſh-built bottoms* — N

Being one-third part of the aforeſaid Rates charged thereupon, in caſe they were ſhipped by Newcaſtle meaſure aforeſaid; good ſecurity being given for ſuch as are ſhipped for Ireland, the Iſle of Man, or the Plantations, at the reſpective ports where ſo ſhipped.

And more,

By 12 Q. Ann. ſtat. 2. cap. 9. § 9. for and upon all Coals *ſhipped to be exported beyond the ſeas (except to Ireland, the Iſle of Man, or his Majeſty's plantations) the chalder, * Newcaſtle meaſure* —
- *in foreign bottoms* — O
- *in Britiſh bottoms* — P

By 30 Geo. II. cap. 19. § 28. for every chalder of Coals, ** Newcaſtle meaſure, ſhipped for exportation to any part beyond the ſeas (except to Ireland, the Iſle of Man, or his Majeſty's plantations)* — *in any bottoms* — Q

By 5 Geo. III. cap. 35. § 1. for every chalder of Coals, ** Newcaſtle meaſure, ſhipped for exportation to any part beyond the ſeas (except to Ireland, the Iſle of Man, or the Britiſh dominions in America)* — *in any bottoms* — R

* *The proportion that a Newcaſtle chalder bears to a Wincheſter, is as 11 is to 21.*

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 11 Geo. I. cap. 15. l.	s.	d.	Duty. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay; OR, Whether they are duty-free, and by what laws.
A	5	0	0								*By* 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
B	8	0	0								
C	5	0	0								
D							0	1	0		Subsidy and one per cent. outwards.
E							0	1	0		
F							0	2	0		
G							0	12	0		
H							0	3	0		
I							0	0	8		
K							0	0	8		
L							0	1	4		
M							0	4	0		
N							0	1	0		
O							0	5	0		Duty on coals exported, 1714.
P							0	3	0		
Q							0	4	0		Additional duty on coals exported, 1757.
R							0	4	0		Additional duty on coals exported, 1765.

Outwards.

But in order to prevent any Coals, *for which the duties of Subſidy or Cuſtom are due and payable, from being ſecretly conveyed on board any ſhip or veſſel, before the cuſtom and ſubſidy thereof be duly anſwered and paid, eſcaping the diſcovery thereof by the officers of the Cuſtoms, and being carried into the parts beyond the ſeas, it is, by the* 13 *and* 14 *Car. II. cap.* 11. § 9. *declared and enacted, "That all Coals, ſo ſecretly conveyed as aforeſaid, "ſhall pay double the cuſtom and duty, to be levied and collected in ſuch manner as, by the "Act of Tonnage and Poundage, is directed and appointed."*

COBWEB LAWNS, the yard — A

COCHINEAL, foreign, the pound weight — B

COMBS of WOOD, BONE, or HORN, or any other ſort. *Vide* Haberdaſhery.

COMFITS, the pound. *Vide* Apothecary *and* Confectionary wares.

CONEY-HAIR, or WOOL, black or white, the pound — C

Copper of the produce of Great-Britain — D

COPPER MANUFACTURES of all ſorts, the hundred weight, containing 112 lb — E

Copperas (as excepted by 8 *Geo. I. cap.* 15.*) for every* 20*s. value upon oath* — F

CORDAGE, tarred or untarred, the hundred weight, containing 112 lb — G

CORN, vocat. *By* 1 *Will. and Mar. cap.* 12. *and* 11 *and* 12 *Will. III. cap.* 20. free.

- Barley, the quarter, containing eight buſhels — H
- Beans, the like quarter — I
- Malt, the like quarter — K
- Oats, the like quarter — L
- Peaſe, the like quarter — M
- Rye, the like quarter — N
- Wheat, the like quarter — O
- Buck-wheat, the like quarter — P

For the bounty and regulations, ſee Chapter third, and the Index.

COTTONS, Northern, Mancheſter, Taunton, and Welch cottons, the hundred goads — Q

COTTONS, called Welch plains, the hundred goads — R

N. B. A Goad *is a meaſure by which Welch freezes are meaſured, and is nearly equal to our Engliſh ell.*

COVERLETS

- of wool and hair, the piece — S
- of caddas, the piece — T

CREAM of TARTAR, foreign, the hundred weight, containing 112 lb — U

Culm to the city of Liſbon, under the regulations and ſecurities required by 31 *Geo. II. cap.* 15. *and* 13 *Geo. III. cap.* 70. *which ſee, page* 106, *and in the Index* — *For every chalder, Newcaſtle meaſure*

- *in any Britiſh ſhip or veſſel* — X
- *in any foreign ſhip or veſſel* — Y

CURRY-COMBS. *Vide* Iron wrought.

	Rates. By 12 Car. II. cap. 4. l. s. d.	Rates. By 8 Geo. I. cap. 15. l. s. d.	Duty. l. s. d. 20ths	The several branches of the Revenue to which the goods pay; OR, Whether they are duty-free, and by what laws.
A	0 0 8			By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
B		0 6 8	0 0 2	Subsidy and one per cent. outwards.
C	0 6 c		0 0 3 12	Subsidy and one per cent. outwards.
D				By 7 Q. Ann. cap. 8. free.
E	0 16 8			By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
F			0 1 0	Subsidy and one per cent. outwards.
G	0 10 0			By 8 Geo. I. cap. 15 free, under the directions and conditions prescribed by that law.
H	0 10 0			But by 13 Geo. III. cap. 43. prohibited to be exported when the prices set opposite to each specie are as follow, viz. l. s. d.
I	0 10 0			at or above — 1 2 0
K	0 10 c			at or above — 1 8 0
L	0 6 8			governed by the prices of the Corn from which malted.
M	0 10 0			at or above — 0 14 0
N	0 10 c			at or above — 1 8 0
O	1 0 c			at or above — 1 8 0
P	0 10 c			at or above — 2 4 0 per quarter.
				nor Malt made of Wheat, nor Any Oat-meal.
Q	2 0 c			By 11 and 12 Will. III. cap. 20. free.
R	2 10 c			
S	0 1 8			By 11 and 12 Will. III. cap. 20. free.
T	0 1			
U		2 0 0	0 1 0	Subsidy and one per cent. outwards.
X			0 1 0	
Y			0 1 6	

Outwards.

CUSHIONS of Yorkſhire, the dozen — A

	l.	s.	d.	
Cyder, exported, by 1 *Will. and Mar. cap.* 22. *the ton*	0	1	0	B
Cows or Heifers, by 22 *Car. II. cap.* 13. *to pay each*	0	1	0	C

D.

DARNIX, vocat. { of Britiſh making, the yard — D
Coverlets, Britiſh, the piece — E

DICE. *Vide* Haberdaſhers ware.

By 10 *Q. Ann. cap.* 19. § 170. Dice *may be removed from the place where made, without marking the ſame, or paying any Stamp-duties; provided that within a month after making, and before removal, ſufficient ſecurity be given by bond, in double the duties, with condition for exporting the ſame into ſome parts beyond the ſeas, in a time to be limited in ſuch bond, and that the ſame ſhall not be relanded in any part of Great-Britain.*

DIMITY, the yard — F

DOUBLETS of leather, the piece. *Vide* Garments.

DUST of Cloves, of Ginger, of Lignum vitae, of Mace, of Nutmeg, of Pepper, of all Spices, and the like, are to be exported Cuſtom-free, having paid at the importation.

E.

EARTHEN WARE { Bricks and Tiles of all ſorts, the thouſand — G
All other ſorts of Earthen and Stone-ware made in Great-Britain (not rated) the hundred parcels — H

EMERY-STONES, the hundred weight, containing 112 lb — I

F.

FENNEL-SEED, the hundred weight, containing 112 lb — K

FIGURETTOES { with ſilk or copper. *Vide* Silks.
narrow, the piece — L
broad, the piece — M

FILLETING. *Vide* Haberdaſhers ware.

FILOZELLOES BROAD, of ſilk, the yard. *Vide* Silks.

FIRE-LOCKS, the piece. *Vide* Iron wrought.

Fiſh. Vide *Herrings.*

For the bounty, ſee Chapter third.

FITCHES, the timber, containing 40 ſkins — N

FLANNEL, the yard — O

FLASKS of HORN. *Vide* Haberdaſhery ware.

FLAX, the hundred weight, containing 112 lb — P

Vide *page* 270, *under letter* F, *in Rates Inwards.*

Fowling pieces. Vide *Iron wrought.*

FREEZES, the yard — Q

Frames for ſtockings. Vide *Stocking-frames.*

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 8 Geo. I. cap. 15. l.	s.	d.	Duty. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay; OR, Whether they are duty-free, and by what laws.
A	1	0	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
B											
C											But by 8 Geo. I. cap. 15. free.
D	0	0	9								By 11 and 12 Will. III. cap. 20. free.
E	0	3	4								
F	0	0	4								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
G	0	3	4								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
H	0	3	4								
I	0	3	4								
K	1	10	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
L	0	16	0								By 11 and 12 Will. III. cap. 20. and by 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
M	1	10	0								
N	1	13	4				0	1	8		Subsidy and one per cent. outwards.
O	0	0	4½								By 11 and 12 Will. III. cap. 20. free.
P	1	0	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
Q	0	0	6								By 11 and 12 Will. III. cap. 20. free.

Outwards.

FUSTIANS of Britiſh-making of all ſorts, to go out free.
FUSTICK, foreign, the hundred weight, containing 112 lb — A
Fulling clay, and Fullers earth, prohibited to be exported. Vide *Wool.*

G.

GALLS, foreign, the hundred weight, containing 112 lb — B
GARMENTS, or WEARING APPAREL, of all ſorts, ready made, to go out free.
GARTERINGS of CRUEL, the groce, containing 12 dozen — C
GARTERS of WORSTED, the groce, containing 12 dozen — D
GELDINGS, or NAGS, the piece. *Vide* Horſes.
GIRDLES — of leather, for men, the groce, containing 12 dozen — E
GIRDLES — for children, the groce, containing 12 dozen — F
GIRDLES — of Norwich, the dozen — G
GLASS — broken, the barrel — H
GLASS — for windows, the cheſt — I
GLASSES to drink in, BOTTLES, and all other ſorts of Glaſſes, the hundred — K
For the drawback on Glaſs exported, ſee Chapter third.
GLUE, Britiſh, the hundred weight, containing 112 lb — L
GLOVES — of buck leather, the dozen — M
GLOVES — plain, of ſheep, kid, or lambs leather, the dozen pair — N
GLOVES — fringed and ſtitched with ſilk, the dozen pair — O
GLOVES — furred with coney-wool, the dozen pair — P
GLOVERS CLIPPINGS, the fat or maund — Q
GOOSE-QUILLS, the thouſand — R
GRINDLE-STONES, the chalder — S
GUM-ARABICK, or GUM-SENEGA — foreign, the hundred weight, containing 112 lb * — T
And beſides, for every ſuch hundred weight — U

* *N. B. By 6 Geo. III. cap.* 46. § 5. *any quantity of* Gum-Senega, *or* Gum-Arabick, *not exceeding* 30 *tons averdupois weight of both the ſaid Gums, may be exported to Ireland by any of his Majeſty's ſubjects (being natives of Great-Britain or Ireland, in any one year, for the uſe of the Linen manufactures of Ireland,* duty-free, *under the reſtrictions by that law laid down and eſtabliſhed.*

GUNPOWDER, the hundred weight, containing 112 lb — X

By 12 Car. II. cap. 4. § 11. *may be carried out and tranſported by way of merchandize, when the ſame does not exceed the price of five pounds the barrel.*
But by the 12th ſection of that law, may be prohibited to be ſo tranſported or carried out, by the King's proclamation, at any time when he ſhall ſee cauſe ſo to do. See Arms, Ammunition, *and* Gunpowder, *in the Index. For the bounty on exportation, ſee the Index, and Chapter the third.*

GUTS, vocat. OX GUTS, the barrel — Y

Gun metal may not be exported, as per Metal *in the Index. Vide alſo* Bell metal *under letter* B.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	Rates. By 8 Geo. I. cap. 15. l.	s.	d.	Duty. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay; or, Whether they are duty-free, and by what laws.
A				0	5	0	0	0	1	10	Subsidy and one per cent. outwards.
B				2	0	0	0	1	0		Subsidy and one per cent. outwards.
C	0	8	4								*By 11 and 12 Will. III. cap. 20.* free.
D	0	2	6								
E	0	16	8								*By 8 Geo. I. cap. 15.* free, *under the directions and conditions prescribed by that law.*
F	0	10	0								
G	0	6	8								
H	0	3	4								
I	0	10	0								
K	0	3	4								
L	0	16	8				0	0	10		Subsidy and one per cent. outwards.
M	1	0	0								*By 8 Geo. I. cap. 15.* free, *under the directions and conditions prescribed by that law.*
N	0	4	0								
O	0	6	8								
P	0	6	8								
Q	2	0	0								
R	0	2	0								
S	0	13	4								
T				0	10	0	0	0	3		Subsidy and one per cent. outwards.
U							0	5	0		Additional duty on Gum-Arabick, or Gum-Senega exported, 1765.
X	2	0	0								
Y	1	0	0								*By 8 Geo. I. cap. 15.* free, *under the directions and conditions prescribed by that law.*

Outwards.

H.

HABERDASHERY WARE — Packthread, Incle, Tape, Filletting, Buttons of all ſorts, Hooks and Eyes, and other Haberdaſhery, Britiſh making, not particularly rated, by the hundred weight, containing 112 lb — A

HAIR, vocat. —
- Harts-hair, the hundred weight, containing 112 lb — B
- Horſe-hair, the hundred weight, containing 112 lb — C
- Ox or Cow-hair, the hundred weight, containing 112 lb — D
- *Hair of all other ſorts (as excepted by 8 Geo. I. cap. 15.) for every 20 s. value upon oath* — E

HAIR-CLOTH, the piece — F

Hares wool (as excepted by 8 Geo. I. cap. 15.) for every 20 s. value upon oath — G

Vide alſo under Wool.

HAKE-FISH, the hundred, containing ſix ſcore — H

HARNESS, vocat. COACH-HARNESS, the pair, with bridles — I

HARTSHORN, the hundred weight, containing 112 lb — K

HAT-BANDS of CRUEL, the groce, containing 12 dozen — L

HATCHETS, the dozen. *Vide* Iron wrought.

HATS —
- Bevers and Demicaſters, of Britiſh making, the dozen — M
- Felts, and all other Hats, the dozen — N

HAT-MAKERS STRINGS. *Vide* Catlings.

HAWKS HOODS, the dozen — O

HEMP. *Vide page* 302, *under letter* H, *in Rates Inwards.*

HEMPSEED, the quarter, containing eight buſhels — P

HERRINGS, vocat. WINTER-HERRINGS —
- white, full — packed, the barrel — Q
- white, full — packed, the laſt, containing 12 barrels — R
- white, full — * unpacked, or ſea-ſticks, the laſt, containing 18 barrels — S
- white, ſhotten — packed, the barrel — T
- white, ſhotten — packed, the laſt, containing 12 barrels — U
- white, ſhotten — * unpacked, or ſea ſticks, the laſt, containing 18 barrels — X
- red, full — the cade, containing five hundred — Y
- red, full — the laſt, containing 20 cades, or ten thouſand — Z
- red, ſhotten — the cade, containing five hundred — A
- red, ſhotten — the laſt, containing 20 cades, or ten thouſand — B

HERRINGS, vocat. SUMMER-HERRINGS —
- ſhotten, white — packed, the barrel — C
- ſhotten, white — packed, the laſt, containing 12 barrels — D
- ſhotten, white — * unpacked, or ſea-ſticks, the laſt, containing 18 barrels — E
- ſhotten, red — the cade, containing five hundred — F
- ſhotten, red — the laſt, containing 20 cades, or ten thouſand — G

And other Sea-fiſh taken by the ſubjects of this realm. For the bounty, ſee Chapter the third.

* *N. B. When Herrings are exported as Sea-ſticks, they are not intituled to bounty; for which, ſee Chapter third.*

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 8 Geo. I. cap. 15. l.	s.	d.	Duty. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay; OR, Whether they are duty-free, and by what laws.
A	1	0	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
B	1	12	0				0	1	7	4	Subsidy and one per cent. outwards.
C	6	0	0				0	6	0		
D	2	0	0				0	2	0		
E							0	1	0		
F	0	13	4								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
G							0	1	0		Subsidy and one per cent. outwards.
H	0	3	4								In British bottoms, by 12 Car. II. cap. 4. — In foreign bottoms, by 8 Geo. I. cap. 15. — under the directions and conditions prescribed by that law. } free.
I	1	0	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
K	1	12	0								
L	0	5	0								By 11 and 12 Will. III. cap. 20. free.
M	2	0	0								By 11 and 12 Will. III. cap. 20. — And 8 Geo. I. cap. 15. — under the directions and conditions prescribed by that law. } free.
N	0	10	0								
O	0	2	6								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
P	2	0	0								
Q	0	13	4								In British bottoms, by 12 Car. II. cap. 4. — In foreign bottoms, by 8 Geo. I. cap. 15. — under the directions and conditions prescribed by that law. } free.
R	8	0	0								
S	8	0	0								
T	0	6	8								
U	4	0	0								
X	4	0	0								
Y	0	6	0								
Z	6	0	0								
A	0	3	0								
B	3	0	0								
C	0	6	8								
D	4	0	0								
E	4	0	0								
F	0	3	0								
G	3	0	0								

Outwards.

Hides raw, prohibited to be exported, as per Index.

Hoes. Vide *Iron wrought.*

Hogs. Vide *Swine.*

HOLSTERS, the dozen pair

HOOPS for BARRELS, the thouſand

HOPS, the hundred weight, containing 112 lb

Hooks and Eyes. Vide *Haberdaſhery ware.*

HORNS —
- Blowing horns, ſmall, the dozen
- of Bucks, the hundred
- Inkhorns, the dozen. *Vide* Haberdaſhery ware.
- for lanthorns, the thouſand leaves
- Ox-horns, the thouſand
- Powder-horns, the dozen
- of Rams, the thouſand
- of Sheep, the thouſand
- Shoeing-horns, the dozen
- Stags horns, the hundred
- Tips of horns, the thouſand

But Horns unwrought are prohibited to be exported, as per Index.

HORSE-LITTERS, and SEDANS, the piece

HORSES —
- Stone-horſes, the piece
- Geldings, or Nags, the piece
- Geldings, or Nags, to the Britiſh plantations
- Mares, the mare

But by the 8th ſection of the 22 Car. II. cap. 13. *it is declared and enacted, for the further encouragement of the breed of Horſes,* " *That, from and after the 24th day of* " *June,* 1670, *any perſon or perſons, native or foreigners, may, at any time or* " *times, ſhip, lade, and tranſport, by way of* merchandize, Horſes *or* Mares, into " any parts beyond the ſeas in amity with his Majeſty, *paying for each Horſe,* " *Mare, or Gelding, the ſum of*

HORSE-COLLARS, the hundred, containing five ſcore

HORSE-TAILS with hair, the hundred, containing five ſcore

I.

JEWELS, PRECIOUS STONES, and PEARLS, free.

Incle. Vide *Haberdaſhery ware.*

INDICO of all ſorts, foreign, the pound weight

N. B. The act of 21 *Geo. II. cap.* 30. *which gave the bounty of* 6*d. per pound upon* Indico *imported of and from the Britiſh plantations in America, directed the ſaid bounty to be repaid on exportation; but the act of* 3 *Geo. III. cap.* 25. *which reduces ſaid bounty to* 4*d. per pound, declares,* " *That no part of ſuch bounty ſhall be repaid upon the exportation of ſuch Indico.*"

IRISH MANTLES, the mantle

IRON, the ton
Bar *and* Pig. *Vide pages* 312 *and* 314, *under letter* I, *in Rates Inwards.*

OLD IRON, the ton

IRON ORDNANCE, the hundred weight, containing 112 lb

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 8 Geo. I. cap. 15. l.	s.	d.	Duty. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay; OR, Whether they are duty-free, and by what laws.
A	0	10	0								*By* 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
B	0	13	4								
C	1	10	0								
D	0	4	0								
E	0	4	0								
F	1	0	0								
G	2	10	0								
H	0	4	0								
I	1	0	0								
K	0	3	4								
L	0	0	8								
M	1	12	0								
N	0	15	0								
O	2	10	0								
P	66	13	4								
Q	20	0	0								
R	10	0	0								
S	126	13	4								
T							0	5	0		Subsidy and one per cent. outwards.
U	2	0	0								*By* 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
X	4	0	0								
Y				0	3	4	0	0	1		Subsidy and one per cent. outwards.
Z	0	3	4								*By* 11 *and* 12 *Will. III. cap.* 20. free.
A	16	0	0								*By* 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
B	16	0	0								
C	2	0	0								

Outwards.

IRON WROUGHT, viz. Adzes, Armour, Axes, Bits, Fowling-Pieces, Hoes, Knives, Locks, Muſkets, Piſtols, Sciſſars, Stirrops, and all Carpenters and Gravers Tools, Jack-work, Clock-work, and all Iron-mongers Wares, perfectly manufactured, the hundred weight, containing 112 lb ——— A

But Arms may be prohibited to be exported by his Majeſty's proclamation, or by his order in council, whenever he ſhall ſee cauſe, as per Index.

And Frames or Engines for ſtockings are prohibited to be exported, as per Index.

Tools and Utenſils in the ſilk or woollen manufactures, prohibited to be exported, upon forfeiture, and 200 l. 23 *Geo. II. cap.* 13. § 3.

ISINGLASS, foreign, the hundred weight, containing 112 lb ——— B

K.

KNIVES, vocat. { Shoemakers paring knives, the dozen ———
Cutting knives, the dozen ———
Sheffield knives, the ſmall groce, cont. 12 dozen
London knives, ordinary, the dozen ——— } *Vide* Iron wrought.

L.

LACE, *vocat. Bone-lace, Point or Cut-work, upon oath that it was manufactured in Great-Britain* ——— C

LACE of GOLD and SILVER, the pound ——— D

LACE of VELVET, the pound ——— } *Vide* Silk.
STATUTE-LACE, the groce, containing 12 dozen – }

LAMBS, alive, prohibited to be exported, as per Index.

LAMPERNS, the thouſand ——— E

Lawns, French. Vide *Linen.*

Lapis calaminaris (as excepted by 8 *Geo. I. cap.* 15.*) every* 20 *s. value upon oath* ——— F

And beſides, by the 7 *and* 8 *of Will. III. cap.* 10. *and* 8 *and* 9 *Will. III. cap.* 20.*) the ton* — G

LEAD, caſt and uncaſt, the fodder, containing 20 hundred weight ——— H

Note, That every ſtranger is to pay for Lead, double cuſtom.

But by 25 *Car. II. cap.* 6. *this rule is repealed.*

Lead ore (as excepted by 8 *Geo. I. cap.* 15.*) for every* 20 *s. value upon oath* ——— I

Lead, called Red lead, or Minium ——— K

LETHARGE of LEAD, the hundred weight, containing 112 lb ——— L

Leather of all ſorts, tanned, tawed, or dreſſed, the hundred weight, containing 112 lb, *by* 20 *Car. II. cap.* 5. *and* 9 *Q. Ann. cap.* 6. § 4. ——— M

LEATHER MANUFACTURES of any ſorts, not particularly rated, the pound ——— N

For the reſpective drawbacks, ſee Chapter third.

LIME, the chalder ——— O

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	Rates. By 11 Geo. I. cap. 15. l.	s.	d.	Duty. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay; OR, Whether they are duty-free, and by what laws.
A	10	0									*By 8 Geo. I. cap. 15.* free, *under the directions and conditions prescribed by that law.*
B				1	13	4	0	0	1	0	Subsidy and one per cent. outwards.
C											*By 11 and 12 Will. III. cap. 3.* free.
D	1	16	0								*By 8 Geo. I. cap. 15.* free, *under the directions and conditions prescribed by that law.*
E	1	6	8								*In British bottoms, by 12 Car. II. cap. 4.* — *In foreign bottoms, by 8 Geo. I. cap. 15.* — *under the directions and conditions prescribed by that law.* } free.
F							0	1	0		Subsidy and one per cent. outwards.
G							0	2	0		Impost 1692.
H	20	0	0				1	0	0		Subsidy and one per cent. outwards.
I							0	1	0		
K											*By 8 Geo. I. cap. 15.* free, *under the directions and conditions prescribed by that law.*
L	0	4	0				0	0	2	8	Subsidy and one per cent. outwards.
M							0	1	0		
N	0	0	10								*By 8 Geo. I. cap. 15.* free, *under the directions and conditions prescribed by that law.*
O	0	13	4								

Outwards.

LINEN, viz.

All ſorts of cloth made of hemp or flax, fine or coarſe, of Britiſh manufacture, the piece, not exceeding 40 ells — A

Sail-cloth, Britiſh made, upon due proof by oath, exported in the piece, or bolt, or ſails ready made — B

For the reſpective bounties on Linen and Sail-cloth, ſee Chapter third.

Cambricks, foreign, the piece, containing 13 ells, to any of his Majeſty's colonies in America — C

French lawns, the like piece, to ſuch colonies — D

Cloth made in Ireland, and imported from thence into this kingdom, may afterwards be exported for any of his Majeſty's plantations in America, duty-free — E

To all other parts, likewiſe, duty-free, under the proofs required by the 2d and 7th rules of the Book of Rates, as to its due entry (though now free of duty by certificate) inwards.

LINEN SHREDS, the maund or fat — F

LINSEED, the quarter, containing eight buſhels — G

LINSEY-WOLSEY. *Vide* Stuff.

LISTS of CLOTH, the thouſand yards — H

LITMUS, foreign, the hundred weight, containing 112 lb — I

Locks. Vide *Iron wrought.*

LOGWOOD, foreign, the hundred weight, containing 112 lb — K

But by 7 Geo. III. cap. 47. this duty is repealed upon Logwood exported, provided that due entries be made at the Cuſtom-houſe, in the ſame manner and form, expreſſing the quantities and qualities, as was uſed before making the ſaid act; and to be ſhipped outwards, in the preſence of the proper officers of the Cuſtoms, and in Britiſh-built *ſhips, navigated according to law: on failure of which, it is to be liable to the ſame duty, as if this act had not been made.*

LOOM WORK, the yard — L

M.

MADDER of all ſorts, foreign, the hundred weight, containing 112 lb — M

MADDER ROOTS, foreign, the pound weight — N

Malt — } Vide *Corn.*
Meal — }

Metal of Iron, Copper, or other metal of Britiſh ore, may be exported duty-free — O

MAPS and SEA-CARDS of all ſorts, the hundred weight, containing 112 lb — P

MELASSES, or RAMEALES, the ton — Q

Muſkets. Vide *Iron wrought.*

MUSTARD-SEED, the hundred weight, containing 112 lb — R

Mortlings, prohibited to be exported, as per Index.

	l.	s.	d.	
Mum, by 5 Will. and Mar. cap. 22. the ton to pay	0	1	0	S

Maſts, Yards, and Bowſprits exported. *Vide page* 346, *under* Maſts, *in Rates Inwards.*

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 8 Geo. I. cap. 15. l.	s.	d.	Duty. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay; OR, Whether they are duty-free, and by what laws.
A	0	10	0								By 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
B											*By* 7 *and* 8 *Will. III. cap.* 39. free.
C							0	3	0		Duty on cambricks and French lawns exported to America, 1766.
D							0	3	0		
E											3 *Geo. I. cap.* 21. § 2.
F	2	0	0								By 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
G	3	0	0								
H	1	10	0								*By* 11 *and* 12 *Will. III. cap.* 20. free.
I				1	0	0	0	0	6		Subsidy and one per cent. outwards.
K				2	0	0	0	1	0		
L	0	0	6								By 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
M				1	10	0	0	0	9		Subsidy and one per cent. outwards.
N				0	0	4	0	0	0	2	
O											*By* 5 *of Will. and Mar. cap.* 17. § 2. *and* 3.
P	0	5	0								By 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
Q	10	0	0								
R	0	10	0								
S											

†

Outwards.

N.

NAILS of all ſorts, the hundred weight, containing 112 lb — A

NICORAGUA WOOD, foreign, the ton weight — B

NUTS, ſmall, the barrel, containing three buſhels — C

O.

OATS. *Vide* Corn.

OAT-MEAL { the buſhel — D
the barrel, containing three buſhels — E

For the bounty, ſee Chapter third; and
For the circumſtances of its prohibition to be exported, ſee page 499.

OKER, yellow or red, the hundred weight, containing 112 lb — F

ORCHAL, foreign, the hundred weight, containing 112 lb — G

ORCHELIA, foreign, the hundred weight, containing 112 lb — H

OIL, vocat. TRAIN-OIL, made in Great-Britain, the ton — I

OYSTERS, the ſmall barrel, in pickle — K

OXEN, the ox — L

	l.	s.	d.	
But by 22 *Car. II. cap.* 13. *the Ox, Steer, Cow, or Heifer, each to pay*	0	1	0	M

P.

PACKTHREAD. *Vide* Haberdaſhery ware.

PARCHMENT, the roll — N

PASTE-BOARDS, the groce, containing 12 dozen — O

Pearls, or Precious ſtones. Vide *Jewels.*

Peaſe. Vide *Corn.*

Perpetuanas. Vide *Stuffs.*

Pewter. Vide *Tin.*

PICTURES of Britiſh making, the hundred weight, printed or painted — P

PILCHERS, *vel* PILCHARDS, the ton, by ſtrangers — Q

For the bounty, ſee Chapter third.

Pitch. *Vide page* 372, *under letter* P, *in Rates Inwards.*

Piſtols. Vide *Iron wrought.*

POINTS of LEATHER, the ſmall groce, containing 12 dozen — R

POMEGRANATE PEELS, foreign, the hundred weight, containing 112 lb — S

PORK, the barrel — T

PURLS of BROAD-CLOTH, the piece — U

R.

RAMS, *alive, prohibited to be exported, as per Index.*

RAPE-CAKES, the thouſand — X

RAPE-SEED, the quarter, containing eight buſhels — Y

	Rates. By 12 Car. II. cap. 4.			Rates. By 8 Geo. I. cap. 15.			Duty.				The several branches of the Revenue to which the goods pay; OR, Whether they are duty-free, and by what laws.
	l.	s.	d.	l.	s.	d.	l.	s.	d.	20ths	
A	0	5	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
B				8	0	0	0	4	0		Subsidy and one per cent. outwards.
C	0	6	8								By 8 Geo. I. cap. 15 free, under the directions and conditions prescribed by that law.
D	0	3	4								By 11 and 12 Will. III. cap. 20. free.
E	0	10	0								
F	1	0	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
G				2	0	0	0	1	0		Subsidy and one per cent. outwards.
H				1	0	0	0	0	6		
I	10	0	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
K	0	1	4								
L	6	13	4								
M											
N	0	13	4								
O	0	12	0								
P	0	5	0								
Q	20	0	0								
R	0	0	6								
S				0	12	4	0	0	4		Subsidy and one per cent. outwards.
T	4	0	0								By 3 and 4 Will. and Mar. cap. 8. free.
U	0	0	2								By 11 and 12 Will. III. cap. 20. free.
X	0	10	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
Y	3	0	0								

Outwards.

Rameales. Vide *Melaſſes.*

RASHES, vocat. SILK RASHES, broad or narrow, the yard. *Vide* Silk ware.

RED, or GUINEA WOOD, foreign, the hundred weight, containing 112 lb — A

RIBBON. *Vide* Silk manufactures.

RUGS — Iriſh rug, the yard — B
Iriſh rugs for beds, the rug — C

RUSSETING for painters, the hundred weight, containing 112 lb — D

Rice, *having been imported duty-free from America, under the acts of* 7 *Geo. III. cap.* 30. *and* 13 *Geo. III. cap.* 7. *for every hundred weight, containing* 112 *pounds, being ſix pence in the pound, or* $2\frac{1}{2}$ *per cent. upon the rate of* 1 *l.* 6 *s.* 8 *d. affixed to this article inwards, by the Book of Rates of* 12 *Car. II. cap.* 4. *See page* 384. — E

S.

SACKCLOTH to make ſacks, the bolt or piece. *Vide* Linen.

SADDLES — Great ſaddles, the piece — F
All other ſaddles of all ſorts, the piece — G
For the drawback on Leather manufactured, ſee Chapter third.

SADDLE-TREES, the dozen — H

SAFFLORE, foreign, the pound weight — I

SAFFRON, the pound — K

SAL-ARMONIACK, foreign, the pound weight — L

SAL-GEM, foreign, the pound weight — M

SALT-PETRE, the hundred weight, containing 112 lb — N
But by 29 *Geo. II. cap.* 16. *his Majeſty may, by proclamation or order in council, prohibit the exportation of Salt-petre, in ſuch manner, and under ſuch reſtraint, as he ſhall think fit: and when ſo prohibited, if any be then laden on board any veſſel for exportation, the ſame ſhall be forfeited, and* 100 *l. for every hundred weight by the owner.*

SAPAN WOOD, foreign, the hundred weight, containing 112 lb — O

SAUNDERS RED, foreign, the hundred weight containing 112 lb — P

SCABBARDS for ſwords, the dozen — Q

Sciſſars. Vide *Iron wrought.*

Scouring clay, prohibited outwards. *See* Wool, *and the Index.*

SEAMORSE TEETH, the pound — R

Sedans. Vide *Horſe-litters.*

SHAG — with thread, the yard — } *Vide* Linen.
with thread, the piece — }

SHOES — old, the hundred dozen pair — S
All new Shoes, Boots, and Slippers, the pound weight — T
For the drawback, ſee Chapter third.

SHOVELS — ſhod, the dozen — U
unſhod, the dozen — X

SHREDS and pieces of BROAD-CLOTH, the pound — Y

SHOEMACK, foreign, the hundred weight, containing 112 lb — Z

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 8 Geo. I. cap. 15. l.	s.	d.	Duty. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay; OR, Whether they are duty-free, and by what laws.
A				1	10	0	0	0	9		Subsidy and one per cent. outwards.
B	0	0	4								By 11 and 12 Will. III. cap. 20. free.
C	0	6	8								
D	0	5	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
E							0	0	8		Subsidy outwards on rice exported, 1767.
F	0	5	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
G	0	3	0								
H	0	3	4								
I				0	1	0	0	0	0	6	Subsidy and one per cent. outwards.
K	1	10	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
L				0	0	6 2/3	0	0	0	3 1/3	Subsidy and one per cent. outwards.
M				0	0	2 2/3	0	0	0	1 1/3	
N	4	0	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
O				0	10	0	0	0	3		Subsidy and one per cent. outwards.
P				1	6	8	0	0	8		
Q	0	1	8								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
R	0	3	4								
S	4	0	0								
T	0	0	10								
U	0	4	0								
X	0	3	4								
Y	0	0	6								By 11 and 12 Will. III. cap. 20. free.
Z				0	13	4	0	0	4		Subsidy and one per cent. outwards.

Outwards.

Sheep, prohibited, as per Index.

Silk raw. See the Note at end of this letter S.

SILK, vocat. British Thrown ſilk, the pound, containing 16 ounces ——

ALL OTHER SILK MANUFACTURES made of ſilk only, or of ſilk and worſted, or of ſilk and thread, or hair, the pound weight ——

For the bounty, and alſo for repayment of the printed duty, ſee Chapter third.

SKINS, vocat.

- Badger-ſkins, the piece ——
- *Beaver-ſkins, for every ſkin, or piece of ſkin* ——
- *Beaver-wool or wombs, the pound weight averdupois* ——
- Cat-ſkins, the hundred ——
- Coney-ſkins
  - Black, with ſilver hairs or without, the hundred, containing ſix ſcore
  - Grey ſtag, the hundred, containing ſix ſcore ——
  - Grey, ſeaſoned, the hundred, containing ſix ſcore ——
  - Grey, tawed, the hundred, containing ſix ſcore ——
  - Tawed and dyed into colours, the hundred, containing 120 ——
- Dog-ſkins, the dozen ——
- Elk-ſkins, the piece, raw ——
- Fitches. *Vide under letter* F.
- Fox-ſkins, the piece ——
- Hare-ſkins, the piece ——
- Kid-ſkins
  - in the hair, the hundred, containing five ſcore ——
  - dreſt, the hundred, containing five ſcore ——
- Lamb-ſkins
  - vocat. Morekins
    - tawed with the wool, the hundred, cont. ſix ſcore
    - untawed, the hundred, containing ſix ſcore ——
  - white or black —
    - tawed with the wool, the hundred, cont. ſix ſcore
    - untawed, the hundred, containing ſix ſcore ——
- Otter-ſkins
  - raw, the piece ——
  - tawed, the piece ——
  - Wombs, the mantle ——
- Rabbit-ſkins, black, the hundred ——
- Sheep and Lamb-ſkins
  - tawed with the wool, the hundred, containing ſix ſcore ——
  - dreſt without wool, the hundred, containing ſix ſcore ——
  - Pelts, the hundred, containing five ſcore ——

But by 20 *Car. II. cap.* 5. *and* 9 *Q. Ann. cap.* 6. *Sheep-ſkins tanned, tawed, or dreſſed, are to pay, the hundred weight, containing* 112 lb ——

See Calve-ſkins *in* C.

- Squirrel-ſkins, the thouſand ——
- Swan-ſkins, the piece ——
- Wolf-ſkins, tawed, the piece ——

All other Skins (except Deer-ſkins, native or foreign, dreſſed in oil in Great-Britain, which, by the determination mentioned in page 104, *are duty-free) for every* 20*s. value upon oath, as excepted by* 8 *Geo. I. cap.* 15. § 8. ——

N. B. The ſame determination will govern all Skins under the ſame circumſtances with the Deer above-mentioned.

Slate. Vide *Stones.*

SLEEVES of LEATHER. *Vide* Garments.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 8 Geo. I. cap. 15. l.	s.	d.	Duty. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay; OR, Whether they are duty-free, and by what laws.
A	0	3	4								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
B	0	1	8								
C	0	1	0				0	0	0	12	Subsidy and one per cent. outwards.
D							0	0	7		Duty on beaver-skins and beaver-wool exported, 1764.
E							0	1	6		
F	1	6	8				0	1	4		
G	2	13	4				0	2	8		
H	0	10	0				0	0	6		
I	1	0	0				0	1	0		
K	0	13	4				0	0	8		
L	1	0	0				0	1	0		
M	0	2	6				0	0	1	10	
N	1	0	0				0	1	0		
O	0	0	8				0	0	0	8	
P	0	0	3				0	0	0	3	
Q	0	10	0				0	0	6		
R	0	13	4				0	0	8		
S	0	16	8				0	0	10		
T	0	16	8				0	0	10		
U	1	10	0				0	1	6		Subsidy and one per cent. outwards.
X	1	6	8				0	1	4		
Y	0	1	0				0	0	0	12	
Z	0	1	4				0	0	0	16	
A	0	10	0				0	0	6		
B	0	15	0				0	0	9		
C	3	0	0				0	3	0		
D	2	10	0				0	2	6		
E	3	6	8				0	3	4		
F							0	1	0		
G	2	10	0				0	2	6		
H	0	2	6				0	0	1	10	
I	0	6	0				0	0	3	12	
K							0	1	0		

Outwards.	Duty.	Rates. 12 Car. II. cap. 4.	Rates. 8 Geo. I. cap. 15.

Soap — { hard, British make, the hundred weight, containing 112 lb —
the barrel —
For the drawback, see Chapter third.

Spanish sattins { British making, the single piece, containing 15 yards } *Vide* Silk.
the double piece, containing 30 yards —

Sprats, the cade, containing a thousand —

Starch, the hundred weight, containing 112 lb —
For the drawback, see Chapter third.
For the circumstances of its prohibition to be exported, see page 492.

Steel, vocat. **Gad-steel**, the hundred weight, containing 112 lb —

Sticklack, foreign, the pound weight —

Stirrops. Vide *Iron wrought.*

Stockings {
Irish, the dozen —
Kersey long, the pair —
Kersey short, the dozen pair —
Leather, the dozen. *Vide* Garments.
Silk. *Vide* Silk manufactures.
Woollen for children, the dozen —
Worsted for children, the dozen —
Woollen for men, the dozen —
Worsted for men, the dozen —
Lower ends of worsted stockings, the dozen —

Stocking Frames, prohibited to be exported, as per Index.

Stones — { Hilling-stones, the thousand —
Slate, the thousand —

Stone ware. Vide *Earthen ware.*

Stuffs — { Perpetuanas and Serges, in regard of their coarseness, the pound weight
All other Stuffs made of wool, or mixed with hair or thread, the pound weight —

Sugars of all sorts, formerly brought into this kingdom, and after refined and made into loaves, and exported by way of merchandize, the hundred wt. containing 112 lb
For the drawback, see Chapter third. l. s. d.

Swine, or Hogs, by 22 *Car. II. cap.* 13. *to pay each* — 0 0 2

N. B. Silk Raw, *imported from his Majesty's colonies and plantations in America into the port of* London, *and bounty granted thereon, by* 9 *Geo. III. cap.* 38, *cannot, by said act, be exported without repaying such bounty to the chief officer of the Customs at the port of exportation, on forfeiture of the said Silk, and double the value thereof.*

T.

Tallow, British, the hundred weight, containing 112 lb —
But prohibited to be exported, as per Index.

Tapestry, or **Dornix-hangings**, of what sort soever, made in Great-Britain, whereof any part of wool, the pound weight —

Tar. Vide page 438, *under letter* T, *in Rates Inwards.*

A B C D E F G H I K L M N O P Q R S T U X Y

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 8 Geo. I. cap. 15. l.	s.	d.	Duty. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay; or, Whether they are duty-free, and by what laws.
A	0	10	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
B	1	0	0								
C	0	1	8								In British bottoms, by 12 Car. II cap. 4. — In foreign bottoms, by 8 Geo. I. cap. 15. — under the directions and conditions prescribed by that law. } free.
D	1	0	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
E	1	0	0								
F				0	0	4	0	0	0	2	Subsidy and one per cent. outwards.
G	0	5	0								By 11 and 12 Will. III. cap. 20. free.
H	0	1	3								
I	0	3	9								
K	0	1	8								
L	0	3	4								
M	0	5	0								
N	0	12	6								
O	0	6	8								
P	0	3	4								By 8 Geo I. cap. 15. free, under the directions and conditions prescribed by that law.
Q	0	15	0								
R	0	1	3								By 11 and 12 Will. III. cap. 20. free.
S	0	1	4								
T	0	10	0								By 8 Geo. I. cap. 15. free, under the directions and conditions prescribed by that law.
U											
X	2	0	0								
Y	0	0	10								By 11 and 12 Will. III. cap. 20. free.

†

Outwards.

THREAD { Black, the pound / Brown, the pound / Blue, vocat. Coventry blue, the lb } *Vide* Haberdaſhery ware.

THRUMS, the hundred, containing five ſcore pounds — A

But if Woollen, prohibited to be exported, as per Index.

TICKING, Britiſh, the piece. *Vide* Linen.

TIFFANY made of thread. *Vide* Linen.

Tiles. Vide *Earthen ware.*

TIN { unwrought, the hundred weight, containing 112 lb — B
But by 8 *and* 9 *Will. III. cap.* 34. § 1. *Tin unwrought, the hundred weight, containing* 112 lb — C
wrought, vocat. Pewter, the hundred weight, containing 112 lb — D
By ſaid act of 8 *and* 9 *Will. III. cap.* 34. § 1. *Tin wrought was to pay* 2*s. a hundred weight duty on exportation, and no more.* }

Note, That every merchant-ſtranger is to pay for Tin double Cuſtom.

But by the 25*th of Car. II. this rule was repealed, and merchant-ſtrangers were declared to be liable to pay no more duties upon the exportation of native commodities, or manufactures wrought or made in this kingdom* (except coals) *than merchants natural born ſubjects are liable to.*

TOBACCO-PIPES, the ſmall groce, containing 12 dozen — E

Tow. Vide page 444, *under letter* T, *in Rates Inwards.*

TUFTAFFATAES { Britiſh, broad, the yard / Britiſh, narrow, the yard / with thread, the yard } *Vide* Silk.

TURNESOLE, foreign, the pound weight — F

Turpentine. Vide page 248, *under Drugs in Rates Inwards.*

V.

VALONIA, foreign, the ton weight — G

VELURES, Britiſh, the ſingle piece, containing ſeven yards — H

VELURES, the double piece, containing 15 yards — I

VERDIGREASE, foreign, the pound weight — K

Verditor — L

Vitriol Roman — M

VINEGAR of WINE, the ton — N

VIRGINALS, the pair — O

Utenſils *made uſe of in the Silk, Woollen, Cotton, or Linen manufactures, prohibited to be exported, as per Index.*

W.

WADMOL, the yard — P

WAISTCOATS { of Wadmol, the dozen / of cotton, the dozen / of kerſeys, of flannel, the piece / of worſted, knit, the piece / of woollen, knit, the piece } *Vide* Garments.

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 8 Geo. I. cap. 15. l.	s.	d.	Duty. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay; OR, Whether they are duty-free, and by what laws.
A	0	13	4								By 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
B	7	6	8								
C							0	3	0		Subsidy and one per cent. outwards.
D	5	0	0								*But by* 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
E	0	1	0								*By* 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
F				0	0	2 2/3	0	0	0	1 1/3	Subsidy and one per cent. outwards.
G				7	0	0	0	3	6		
H	0	10	0								*By* 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
I	1	0	0								
K				0	0	6 2/3	0	0	0	3 1/3	Subsidy and one per cent. outwards.
L											*By* 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
M											
N	2	6	8								
O	1	0	0								
P	0	0	4 1/2								

Outwards.

WATCHES of all ſorts, the piece — A

Watches of ſilver. Vide Silver *in the Index.*

For the regulations on exportation, vide after Clock-work under letter C.

WAX — { Britiſh, the hundred weight, containing 112 lb — B
Britiſh hard, the pound — C

WELD, the hundred weight, containing 112 lb — D

WHALE-BONE, cut or wrought. *Vide* Haberdaſhery ware.

WHALE-FINS, the groce, containing 12 dozen — E

WINE-LEES, the but — F

Wire. Vide *Braſs and Copper.*

WOAD, Britiſh, the ton — G

WOADNETS, the hundred, containing five ſcore — H

WOOD { Box wood, the ton — I
Gambray wood, the hundred weight, containing 112 lb — K
Red wood { the hundred weight, containing 112 lb — L
foreign. *Vide under* R.

WOOL, Spaniſh, free.

But Spaniſh, and other foreign Wools, may not be exported in any other than Britiſh ſhipping, upon pain of confiſcation. Fifth rule of the Old Book of Rates.

Beaver-wool, or Wombs. Vide under Skins, *page* 516.

CONEY-WOOL. *Vide in* C.

Cotton-wool of the Britiſh plantations, for every 20 *s. value upon oath* — M

HARES-WOOL. *Vide in* H.

Wool, except certain quantities from Southampton to Guernſey, &c. — } *Prohibited to be exported, as per Index.*
Wool-felts — }
Wool-flocks — }

Woollen manufactures of all ſorts, made of, or mixed with ſheep or coney-wool — N

Wool cards. Vide under letter C.

WORSTEDS { narrow, Britiſh, the piece — O
broad, Britiſh, the piece — P

Y.

YARDS. *Vide page* 346, *under* Maſts, *in Rates Inwards.*

YARN, vocat. GROGRAM YARN, the pound — Q

Yarn, woollen, or made of wool, prohibited to be exported, as per Index.

TONNAGE.

BEER — { For every ton of Beer to be exported in ſhipping Britiſh-built, in money — R
For every ton of Beer exported in any other ſhipping, in money — S

By 1 *Will. and Mar. cap.* 22. *Beer and Ale exported to pay one ſhilling per ton* — T

Goods Inwards, not rated, to pay Five per Cent.

And if there ſhall happen to be brought in, or carried out of this realm, any Goods liable to the payment of Cuſtom and Subſidy, which either are omitted in this Book, or are not now uſed to be brought in, or carried out; or, by reaſon of the great diverſity of the value of ſome Goods, could not be rated; that in ſuch caſe every Cuſtomer or

	Rates. By 12 Car. II. cap. 4. l.	s.	d.	By 8 Geo. I. cap. 15. l.	s.	d.	Duty. l.	s.	d.	20ths	The several branches of the Revenue to which the goods pay; OR, Whether they are duty-free, and by what laws.
A	0	10	0								*By* 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
B	6	0	0								
C	0	2	0								
D	1	5	0								
E	0	2	0								
F	1	0	0								
G	5	0	0								
H	0	10	0								
I	4	0	0								
K	1	4	6								
L	1	10	0								
M							0	1	0		Subsidy and one per cent. outwards.
N											*By* 11 *and* 12 *Will. III. cap.* 20. free.
O	0	15	0								
P	1	0	0								
Q	0	4	0								*By* 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*
R	0	2	0								
S	0	6	0								
T											*But by* 8 *Geo. I. cap.* 15. free, *under the directions and conditions prescribed by that law.*

Collector, for the time being, ſhall levy the ſaid Cuſtom and Subſidy of Poundage, according to the value and price of ſuch Goods, to be affirmed upon the oath of the Merchant, in the preſence of the Cuſtomer, Collector, Comptroller, and Surveyor, or any two of them.

As this Clauſe is made in addition to the 2d ſection of the Act of Tonnage and Poundage, and would comprehend all the different ſorts of Goods not rated in the Book of Rates annexed thereto, both Inwards and Outwards, it may not be improper here to point out,

That its operation is comptrolled by the 2d and 7th rules annexed to the Book of Rates eſtabliſhed by that act, with reſpect to foreign Goods imported, which paid duty Inwards, and are afterwards exported under the directions of the ſaid rules; and with reſpect to all Goods and Merchandizes of the product or manufacture of Great-Britain, it ſtands entirely reſcinded, by the act of 8 *Geo. I. cap.* 15. *(except therein excepted) that are exported under the regulations and conditions laid down by that law: but as doubts have ariſen, with regard to ſuch foreign Goods as were chargeable with duties Inwards when the ſaid Book of Rates was made, but afterwards relieved from thoſe duties, and importable free, by virtue of different laws, made at different times, after the Act of Tonnage and Poundage, viz. Whether, as the 2d and 7th rules before-mentioned ſeem only to conſtitute conditional exceptions to this clauſe in favour of Goods paying duty Inwards, how far, when ſuch condition of payment ceaſes, this clauſe, which in itſelf is general, and without limitation, ſhould not revive and have operation? but as the carrying this plan of reaſoning into execution might be deeemed a conſtructive levying of duty, and as the Legiſlature has, in the caſe of certain Drugs, and other Goods commonly uſed in dying, repealed the duties due upon them Inwards, and by poſitive words, impoſed certain duties to be paid Outwards, by the act of* 8 *Geo. I. cap.* 15. *which there was no occaſion for, was the above conſtruction to take place; for the moment they became freed of duties Inwards, they were liable, on exportation, to the* ad valorem *duties Outwards, under this clauſe. And as ſoon after the act of* 8 *Geo. I. cap.* 15. *paſt, viz. in the year* 1724, *the opinion of the King's Attorney-general was taken, Whether* Barrel ſtaves from the Britiſh plantations, *which were freed from duty Inwards by an act of that ſame ſeſſions, cap.* 12. *were, or were not, liable to duties Outwards?* and he being of opinion they were not, *it has been the practice ſince, to charge no duties Outwards upon Goods made free by acts poſterior to that impoſing the Tonnage and Poundage by* 12 *Car. II. cap.* 4. *no more than upon thoſe on which duties Inwards ſtill ſubſiſt, and are exported under the proviſions made in the 2d and 7th rules annexed to the Book of Rates before-mentioned; becauſe, at the time ſuch rules were made, they were actually liable to a duty Inwards; but as to ſuch goods as were then free, they could not enjoy any benefit from the ſaid rules, as not falling within the conditions laid down by them, and conſequently are ſtill chargeable with duty Outwards (as noted in the caſe of* Cotton wool, *page* 102.*) as alſo are all ſuch other foreign Goods exported, where due proof cannot be made of their due entry Inwards.*

DIRECTIONS for the Payment of the SUBSIDY upon WOOLLEN CLOTHS, or, OLD DRAPERY.

	l.	s.	d.
EVERY *Britiſh* man ſhall pay for every SHORT CLOTH, containing in length not above 28 yards, and in weight not above 64 pounds, white or coloured, by him to be ſhipped, and carried out of this kingdom	0	3	4
Being after the rate of two farthings and half a farthing the pound weight.			
And ſo after that rate for all other ſorts of Cloths of greater length and weight, allowing not above 28 yards and 64 pounds to a ſhort Cloth; that is to ſay, for every pound weight over and above 64 pounds, two farthings and half a farthing; and for all other ſorts of leſſer Cloths to be allowed to a ſhort Cloth, as hereafter is expreſſed.			
Every Stranger ſhall pay for every SHORT CLOTH, containing in length not above 28 yards, and in weight not above 64 pounds, white or coloured, by him to be ſhipped and carried out of this kingdom	0	6	8
Beſide the old	0	1	2
And ſo after that rate for all other ſorts of Cloth of greater length and weight, and for all ſorts of leſſer Cloths to be allowed to a ſhort Cloth, as hereafter is expreſſed.			

What and how many Sorts of the Leſſer WOOLLEN CLOTHS hereafter ſpecified, ſhall be allowed to a SHORT CLOTH.

But by 11 *and* 12 *Will. III. cap.* 20. *may be exported free.*

Seven	Dorſet and Somerſet dozens rudge waſhed	ſhall go and be accounted for a ſhort Cloth, and ſhall pay after the rate of the ſhort Cloth before rated, and for over-weight 2 farthings and half the pound.
	Cardinals	
	Pin-whites	
	Straits	
	Statutes	
	Stockbridges	
	Taverſtocks	
Five	Tauntons, Bridgewaters, and Dunſters, the five not exceeding 64 pounds in weight	
	Devon dozen, containing 12 or 13 yards, in weight 13 pounds	
Four	Ordinary Peniſtones or Foreſt Whites, containing between 12 and 13 yards, and in weight 28 pounds	
	Sorting Peniſtones, containing 13 or 14 yards, and in weight 35 pounds unfrized	
Three	Narrow Yorkſhire Kerſeys, white and red, containing not above 17 or 18 yards, and in weight 22 pounds	
	Hampſhire ordinary Kerſeys	
	Newberry Whites, and other Kerſeys of like making, containing 24 yards, and in weight 28 pounds	
	Sorting Hampſhire Kerſeys, containing 28 yards, and in weight 32 pounds	
Two	Northern dozens ſingle ſorting Peniſtones, containing between 14 and 15 yards, and in weight 35 pounds frized	
One	Northern dozen double	

The new ſort of Cloth called Spaniſh Cloth, otherwiſe Narrow Liſt; Weſtern Broad Cloth, not exceeding 25 yards in length; and 43 pounds in weight to be accounted two thirds of the ſhort Cloth before rated.

And for every pound weight exceeding 43 pounds, two farthings and half a farthing the pound weight.

Cloth Raſhes, alias Cloth Serges, containing 30 yards, weighing 40 pounds, to be accounted two thirds of the ſhort Cloth before rated.

And for every pound exceeding 40 pounds weight, two farthings and half a farthing the pound weight.

And for any other ſort of Woollen Cloth, of the old or new Drapery, and not mentioned in this Book, to pay two farthings and half a farthing for the ſubſidy of every pound weight thereof.

But by 11 *and* 12 *Will. III. cap.* 20. *may be exported free.*

But by 6 *Q. Ann. cap.* 8. § 1. *a new duty was laid on* WHITE WOOLLEN CLOTH *exported, being*

	l.	s.	d.	
For every piece of WHITE WOOLLEN CLOTH, *commonly called* BROAD CLOTH	0	5	0	Subſ. and one per cent. outw.

It may here be proper to obſerve, That although the Subſidy Outwards, which was formerly charged upon Woollen Cloths, or old Drapery, according to their reſpective ſorts, ſtands repealed by the act of 11 and 12 Will. III. cap. 20. above mentioned, yet they muſt ſtill be properly and particularly diſtinguiſhed by their reſpective denominations, in all entries outwards. And with reſpect to ſuch Woollen Broad Cloths that are not exported White, they ſhould be mentioned Dyed, in contradiſtinction to the White ones, on which the above duty is due. And the officers at the water ſide, ſhould be very careful on ſhipping woollen drapery, to ſee that none of the ſaid cloths entered outwards as dyed, are white, in order to avoid this duty.

A TABLE of the NEAT DUTIES due to the Crown upon all GOODS brought Coaſtwiſe from Port to Port in Great-Britain, payable at the Ports or places of Delivery, together with the DRAWBACKS thereof on Exportation.

Coaſtwiſe inwards.

COALS, except Char-coals made of wood —	In caſe they are ſuch as are moſt uſually ſold by weight —	For every ton, conſiſting of 20 hundred wt. each hund. conſiſting of 112 lb averdupois —	A
	In caſe they are moſt uſually ſold by the chalder, or By any other meaſure whatſoever reducible to the chalder —	For every chalder, conſiſting of 36 buſhels, Wincheſter meaſure —	B
CULM, for every chalder, conſiſting of 36 buſhels, Wincheſter meaſure —			C
CYNDERS made of Pit-coal, for every ſuch chalder —			D

And ſo, after the above rates, for any greater or leſſer quantity.

But ſuch of the above goods as are carried from the Bridge of Stirling to the town of Dunbar, or to Redhead, in North-Britain, or to any part betwixt them; or from Ellen-Foot to Bank-End, in the county of Cumberland in South-Britain, or from any creek or place to any other creek or place betwixt them, are not, by reaſon of ſuch carriage, liable to the above duties.

And beſides, if brought into the port of London, the following duties are payable:

COALS and CULM, the chalder or ton —		E

But any quantity of Coals may be brought into the port of London from Newcaſtle upon Tyne, or any other place, free of this duty, not exceeding 100 chalders by the year, for the only uſe and ſervice of the ROYAL HOSPITAL at Chelſea.

		l.	s.	d.	
And beſides, to be paid to the city of London —	Metage, (a) the chalder, for ever —	0	0	4	
	Orphans, (b) the chalder —	0	0	6	
	Orphans, (b) the ton —	0	0	6	
SALT, Scots, from Scotland into England, by ſea —	For every buſhel, conſiſting of 56 lb, accompanied with regular diſpatches or certificates, to ſhew that the duty of 1 s. a buſhel payable in Scotland has been there paid —				If paid in ready money — F / If ſecured by bond G
	If not ſo accompanied, and ſuch duty does not appear to have been there paid, then —				If paid in ready money — H / If ſecured by bond I

N. B. No Salt *whatſoever can, by the 8th article of the Act of Union, be brought from Scotland into England by land, in any manner, under the penalty of forfeiting the ſaid Salt, and the cattle and carriages made uſe of in bringing the ſame; and under the further penalty of 20 s. for every buſhel of ſuch Salt.*

(a) 5 and 6 Will and Mar. cap. 10.

(b) 5 and 6 Will. and Mar. cap. 10.
21 Geo. II. cap. 29.

	Neat duties to be Paid.				Neat duties to be Repaid.				The ſeveral Branches of the Revenue to which the Goods pay.
	l.	s.	d.	20ths	l.	s.	d.	20ths	
A	0	3	3	—	0	3	3	—	Duty on coals, culm, and cynders, coaſtwiſe; and Additional duty on coals, culm, &c.
B	0	4	10	10	0	4	10	10	
C	0	0	11	14	0	0	11	14	
D	0	4	10	10	0	4	10	10	
E	0	2	11	2	—	—	—	—	Duty on coals and culm for building churches.
F	0	2	2	12	—	—	—	—	Duty ariſing by Scots ſalt imported into England, and payable to the officers of that revenue, there, to be levied and ſecured (by the 8th article of the act of Union) in the ſame manner as the duties upon foreign ſalt are levied and ſecured in England. *N.B. The duties upon foreign ſalt in England are to be paid before landing, or ſecured to be paid in ſix months, unleſs the ſalt upon importation be entered and cellared, under the directions and reſtrictions preſcribed by the* 5 *Q. Ann. cap.* 29. *If the duties be paid in ready money, the importer is allowed a diſcount after the rate of* 10 *per cent. per annum, which for ſaid* 6 *months, is* 5 *per cent.* *If ſuch ſalt, after ſo being landed, and the duty paid or ſecured, be afterwards ſhipped, to be carried coaſtwiſe to ſome other port, the merchant is not intituled to any allowance for waſte.*
G	0	2	4	0	—	—	—	—	
H	0	3	2	0	—	—	—	—	
I	0	3	4	0	—	—	—	—	

Coaſtwiſe inwards.

Fiſh from Scotland into England	Herrings white, cured with Britiſh or foreign ſalt	For every barrel, containing 32 gallons, entered for home-conſumption; and ſo in proportion for every half or quarter barrel	A
	Salmon, Cod, Ling, Tusk, and other White Fish, cured with ſalt made in Scotland, for which the duty hath been there paid or ſecured	For every barrel, containing 32 gallons of ſuch Fish wet, for home-conſumption	B
		For every hundred weight of ſuch Fish dry, for home-conſumption	C
	And ſo in proportion for a greater or leſſer quantity.		
	Herrings Red, cured with ſalt laden and carried from ſome port of England or Wales, for which the duties have been there paid, and no drawback, allowance, or debenture had or obtained for the ſame, on the exportation or carrying out of the ſaid ſalt, or intended to be had, or obtained, on account of ſuch exportation	For every thouſand	D
	And ſo in proportion for a greater or leſſer quantity.		
Malt made in Scotland, and carried from thence into England	By ſea	For every buſhel, to be entered with the proper officer, and the duty paid down before landing, accompanied with regular certificates, to ſhew that the Exciſe duty of 3d. per buſhel has been paid in Scotland	E
		If not ſo accompanied, and the ſaid duty does not appear to have been ſo paid	F
	By land	To be entered, and the duties paid at Berwick, or Carliſle, of 3d. or 6d.	

	Neat duties to be Paid. l.	s.	d.	20ths	Repaid. l.	s.	d.	20ths	The ſeveral Branches of the Revenue to which the Goods pay.
A	0	3	4						Duty on ſalt ariſing by fiſh cured in Scotland and imported into England, and payable to the officers of the ſalt Revenue there.
B	0	2	4						
C	0	1	2						
D	0	1	8						
E	0	0	3						Duty ariſing by the exciſe upon malt brought from Scotland into England, and payable to the officers of that Revenue there.
F	0	0	6						

A TABLE of the NEAT DUTIES due to the Crown upon all GOODS ſent Coaſtwiſe from Port to Port in Great-Britain, payable at the reſpective Ports or places of their ſhipping, or from whence removed.

Coaſtwiſe outwards.

CULM*, to be uſed for the burning of lime — In any ſhips, veſſels, or boats not exceeding 30 tons burthen, from any place within the limits of the port of Milford, in the county of Pembroke, to any other place within the counties of Pembroke, Carmarthen, Cardigan, or Merioneth, or any of them, for every chalder — A

* *N. B. It may here be proper to obſerve, that before the act of* 33 *Geo II. cap* 15. *which directs this duty to be paid for Culm ſhipped at the port of Milford for the purpoſes aforeſaid, was made, there was the ſame duty chargeable upon it when carried by ſea from port to port in Great-Britain, with this difference only, that ſuch duty was payable at the places of delivery, and not at the loading port; and as this act recognizes that duty as being what is thereby intended to be ſo paid at the port of Milford, it is the practice to allow the ſame diſcount at ſhipping, that was in caſes of paying ready money allowed upon landing, and to apply the duty to the ſame branches of the Revenue as above.*

WINES ſent coaſtwiſe, or by land-carriage, to London, vocat. —

- Rheniſh, German, and Hungary wines — *Nil.*
- French wine in caſks, the ton — B
- Spaniſh, Portugal, Levant (except into Briſtol or Southampton), And, All other wines whatſoever — the ton — in bottles C; in caſks D
- Levant wines into Briſtol or Southampton, the ton — in bottles E; in caſks F

For further particulars relating to this duty, ſee pages 6, 7, and 23.

N. B. For the regulations under which the following Goods are to be removed or carried, either by land or by water, from any Out-port, or other place whatſoever, in Great-Britain, into the port of London, or the members thereof, or to any place whatſoever within the diſtance of 20 *miles from the Royal Exchange of London, ſee the Index; viz.*

All foreign Baſt or Straw, Chip, Cane, or Horſe-hair Hats or Bonnets, exceeding in number one dozen. All foreign Platting, or other foreign manufacture of Baſt or Straw, Chip, Cane, or Horſe-hair, proper for making of Hats or Bonnets, exceeding in quantity one pound weight averdupois. All Succus Liquoritiae, commonly called Spaniſh Juice, of foreign produce or manufacture, exceeding in quantity 20 *pounds weight. All Nanquin cloth, Muſlin, foreign Callico, or foreign Dimity, exceeding in quantity one entire piece. And all China Earthen ware, exceeding in number* 12 *pieces; whether the ſame ſhall have been imported or ſeized at any ſuch Out-port, or other place.*

	Duty. l.	s.	d.	20ths	The ſeveral Branches of the Revenue to which the Goods pay.
A	0	0	11	14	Duty on coals, culm, and cynders, coaſtwiſe; and Additional duty on coals, culm, &c.
B	4	4	7	4	Old ſubſidy, new ſubſidy, one-third ſubſidy, and two-thirds ſubſidy.
C	4	10	0		
D	4	1	0		
E	3	0	0		New ſubſidy, one-third ſubſidy, and two-thirds ſubſidy.
F	2	14	0		

CERTAIN RULES, ORDERS, DIRECTIONS, and ALLOWANCES, for the advancement of Trade, and encouragement of the Merchant, as alſo for the regulating as well of the Merchant in making of due entries and juſt payments of their Cuſtoms, as of the Officers in all the ports of this kingdom, in the faithful diſcharge of their Duty. *Referred to in the Act of Tonnage aud Poundage, paſſed anno 12 Car. II.*

I.

EVERY merchant ſhall have free liberty to break bulk in any port allowed by the law, and to pay cuſtom and ſubſidy for no more than he ſhall enter and land; provided that the maſter or purſer of every ſuch ſhip ſhall firſt make declaration upon oath, before any two principal officers of the port, of the true content of his ſhip's lading; and ſhall likewiſe after declare, upon his oath, before the cuſtomer, collector, comptroller, or ſurveyor, or two of them, at the next port of this kingdom where his ſhip ſhall arrive, the quantity and quality of the goods landed at the other port, where bulk was firſt broken, and to whom they did belong.

See Ships inwards, in the Index.

II.

All foreign goods and merchandize (except Wines, Currants, and Wrought Silks) firſt imported, ſhall be again exported by any merchant * Britiſh within twelve months, or ſtranger within nine months; and ſuch merchant or merchants as ſhall export any ſuch foreign goods or merchandizes (except before excepted) ſhall have allowance, and be repaid by the officer which received the ſame, the one moiety of the ſubſidy which was paid at the firſt importation of ſuch foreign goods and merchandizes, or any part thereof, ſo as due proof be firſt made by certificate from the officers, of the due entry and payment of the cuſtom and ſubſidy of all ſuch foreign goods and merchandizes inwards, together with the oath of the merchants importing and exporting the ſame, affirming the truth thereof, and the name of his Majeſty's ſearcher or under-ſearcher in the port of London, and of the ſearcher of any other the Out-ports, teſtifying the ſhipping thereof to be exported. After all which duly performed in manner before expreſſed, the moiety of the ſubſidy firſt paid inwards ſhall, without any delay or reward, be repaid unto ſuch merchant or merchants, who do export ſuch goods and merchandizes, within one month after demand thereof; as alſo the whole additional duty of Silks, Linen, and Tobacco, in manner as before is directed.

III.

And if there be an agreement now in force, which was formerly made by the late commiſſioners of the cuſtoms and ſubſidies, with the merchants-ſtrangers, or their factors, or ſhall hereafter be made by any commiſſioners, or farmers of the cuſtoms and ſubſidies, or any other power (except by conſent of Parliament) with any merchant or merchant-ſtrangers, or their factors, for any foreign goods or merchandizes to be brought into the port of London, or any other port or haven of this kingdom of Great-Britain, and to be exported again by way of compoſition; all other merchants, being his Majeſty's ſubjects, ſhall be admitted into the ſame compoſition, and not to be excluded from any other privilege whatſoever, granted to the ſtranger by any private agreement, or compoſition, under the ſame conditions, and with the ſame reſtrictions as ſhall be made with the merchant-ſtranger.

IV.

Every merchant, as well Britiſh as ſtranger, that ſhall ſhip and export any kind of Wines, which formerly have paid all the duties of tonnage inwards, ſhall have repaid, or allowed unto

---

* *By the 7th of Geo. I. cap. 21. the time for exportation was extended to three years for all exporters.*

them, all the duties of tonnage paid inwards; except to the Britiſh man twenty ſhillings the ton, and except to the ſtranger five-and-twenty ſhillings the ton, upon due proof of the due entry and payment of the tonnage inwards, and of the ſhipping thereof to be exported, to be made in manner as in the ſecond Article is mentioned and expreſſed.

V.

If any merchant, denizen, or ſtranger, ſhall export any Spaniſh or foreign Wools, he ſhall have liberty ſo to do; with this further condition, that ſuch Spaniſh or other foreign Wools whatſoever be not exported in any other ſhip or veſſels whatſoever, with intent to be carried beyond the ſeas, out of the kingdom of Great-Britain, than only in Britiſh ſhipping, upon pain of confiſcation.

VI.

Every merchant, as well Britiſh as ſtranger, which ſhall ſhip and export any Currants, which formerly were duly entered, and paid the ſubſidy and cuſtom inwards, ſhall have allowed, or repaid unto them reſpectively, all the cuſtom and ſubſidy paid inwards for the ſame (except eighteen pence for every hundred weight to the Britiſh, and two-and-twenty pence halfpenny for every hundred weight to the ſtranger) upon due proof of the due entry and payment of the cuſtom and ſubſidy thereof inwards, and of the ſhipping thereof to be exported, to be made in manner as in the ſecond Article is declared.

VII.

If any merchant having duly paid all duties inwards for foreign goods, and in regard of bad ſales ſhall be inforced to keep the ſame, or any part thereof, in his hands, after the ſpace of a year ſhall be elapſed; in this caſe, he, or any other perſon, is to be permitted to ſhip the ſame out for the parts beyond the ſeas (if they think fit) without payment of any ſubſidy for the ſame outwards, upon due proof that the ſame was duly entered, and ſubſidy paid inwards.

VIII.

Every merchant bringing in any ſort of Wines into this kingdom, by way of merchandize, and ſhall make due entries of the ſame in the Cuſtom-houſe, ſhall be allowed twelve per cent. for leakage.

IX.

Every hogſhead of Wine which ſhall be run out, and not full ſeven inches, or above, left therein; and every butt or pipe not above nine inches, ſhall be accounted for outs, and the merchant to pay no ſubſidy for the ſame.

X.

If any Wines ſhould prove corrupt and unmerchantable, and fit for nothing but to diſtil into Hot-waters, or to make Vinegar, then every owner of ſuch Wines ſhall be abated in the ſubſidy according to ſuch his damage in thoſe Wines, by the diſcretion of the collectors of the Cuſtoms, and one of the principal officers. *But by 6 Geo. I. cap. 12. repealed, and certain allowances given in lieu thereof; which ſee in Chapter the third.*

XI.

If any Tobacco, or other goods or merchandize brought into this kingdom, ſhall receive any damage by ſalt-water, or otherwiſe, ſo that the owner thereof ſhall be prejudiced in the ſale of ſuch goods, the principal officers of the Cuſtom-houſe, or any two of them, whereof the collector for the time being to be one, ſhall have power to chooſe two indifferent merchants, experienced in the values of ſuch goods; who, upon viſiting the ſaid goods, ſhall certify and declare upon their corporal oaths, firſt adminiſtered by the ſaid officers, what damage ſuch goods have received, and are leſſened in their true value, and according to ſuch damage, in relation to the rates ſet on them in this Book, the ſaid officers are to make a proportionable abatement unto the merchant or owner of the ſubſidy due for the ſame.

But by { 12 *Q. Ann. cap.* 8. § 8, 10. / 9 *Geo. I. cap.* 21. § 4. } *repealed as to Tobacco.*

XII.

The merchant-ſtrangers, who, according to the rates and values in this Book contained, do pay double ſubſidy for Lead, Tin, Woollen Cloths, ſhall alſo pay double cuſtom for native

manufactures of wool, or part wool; and the ſaid ſtrangers are to pay for all other goods, as well * inwards as outwards, rated to pay the ſubſidy of poundage, three pence in the pound, or any other duty payable by *Charta Mercatoria*, beſides the ſubſidy.

But by 25 *Car. II. cap.* 6. § 1, 2, 3. *and* 9 *Q. Ann. cap.* 6. § 3, 5. *repealed as to Goods exported.*

Note, Charta Mercatoria, *which was firſt granted by* 31 *Edw. I. was confirmed by* 27 *Edw. III. cap.* 26. *and the duty of three pence per pound thereby granted, is directed to be computed by the contents of the goods, according to the oath of the importer, or letter of credence, without unſealing or opening; upon penalty of impriſonment by the officers, and quadruple damages to the party grieved, and as much to the King.*

XIII.

That the merchants trading in the port of London, have free liberty to lade and unlade their goods at any of the lawful keys, and places of ſhipping and landing of goods, between the Tower of London and London-bridge, and between ſun-riſing and the ſun-ſetting, from the tenth day of September, to the tenth day of March; and between the hours of ſix of the clock in the morning, and ſix of the clock in the evening, from the tenth day of March, to the tenth day of September, giving notice thereof to the reſpective officers appointed to attend the lading and unlading of goods: and ſuch officer as ſhall refuſe, upon due calling, to be preſent, he ſhall forfeit for every default five pounds, the the one moiety unto the King, and the other moiety to the party grieved and ſuing for the ſame. *For the lawful Keys, vide Chapter the fourth.*

XIV.

The merchants of York, Kingſton upon Hull, Newcaſtle upon Tyne, and the members thereof, ſhall be allowed free of cuſtom and ſubſidy, two of the Northern Cloths and Kerſies in ten, to be ſhipped in thoſe ports in the names of Double wrappers, as formerly hath been there allowed them.

XV.

The merchants of Exeter, and other Weſtern parts, ſhall be allowed free of ſubſidy, one Perpetuana in ten for a Wrapper, and three Devon dozens in twenty for Wrappers; the ſame to be ſhipped out of the ports of Exeter, Plymouth, Dartmouth, Barnſtable, Lime-Regis, or the members thereof.

XVI.

All merchants tranſporting any ſorts of Woollen, whether new or old Drapery, as alſo Bays and Cottons, ſhall be allowed one in ten for a Wrapper, free of cuſtom and ſubſidy. *But by* 11 *and* 12 *Will. III. cap.* 20. *all Woollen manufactures are* free, *except White broad-cloths, as per* 6 *Ann. cap.* 8.

XVII.

Every merchant ſhall be allowed upon all other goods and merchandizes appointed to pay to any the ſubſidy of poundage, according to the rule of this Book, to be imported, five in the hundred of all the ſaid ſubſidies of poundage ſo appointed to be paid.

XVIII.

The officers, who ſit above in the Cuſtom-houſe of the port of London, ſhall attend the ſervice of their ſeveral places, from nine to twelve of the clock in the forenoon; and one officer, or one able clerk, ſhall attend with the book in the afternoon, during ſuch time as the officers are appointed to wait at the water-ſide, for the better deciding of all controverſies that may happen concerning merchants warrants: all other the officers of the Out-ports ſhall attend every day in the Cuſtom-houſe of every reſpective port, for diſpatch of merchants and ſhippers, between the hours of nine of the clock and twelve in the morning, and two and four of the clock in the afternoon.

XIX.

Every merchant making an entry of goods, either inwards or outwards, ſhall be diſpatched in ſuch order as he cometh; and if any officer, or his clerk, ſhall, either for favour or reward, put any merchant, or his ſervant duly attending, by his turn, or otherwiſe delay any perſon ſo duly attending, and making his entries aforeſaid, to draw any other reward or gratuity from

* *This is the duty called* Petty Cuſtom, *mentioned in page* 15.

him, than is limited in the Act for tonnage and poundage, and this Book; if the maſter officer be found faulty herein, he ſhall, upon complaint to the chief officers of the Cuſtom-houſe, be ſtrictly admoniſhed of his duty; but if the clerk be found faulty therein, he ſhall, upon complaint to the ſaid chief officers, be preſently diſcharged of his ſervice, and not be permitted to ſit any more in the Cuſtom-houſe.

XX.

The lord mayor, commonalty, and citizens of the city of London, their officers or deputies, for, and touching the offices of package, ſcavage, baleage, or portage of any goods or merchandize of aliens, or their ſons born within this kingdom, or unfreemen, imported or exported into, or out of the city of London, or the liberties or ports thereof, unto, or from the parts beyond the ſeas, for, or concerning the receiving, or taking of any fees or rates heretofore uſually taken, for, or in reſpect of the ſaid offices, or any of them, might, and may receive and take the ſame, any thing in the Act for tonnage and poundage, or this Book, or any former Act, to the contrary notwithſtanding.

XXI.

All antient duties heretofore lawfully taken by any city, or town corporate, their farmers, deputies, or officers, under the name of Town-cuſtom, or the like, for the maintenance of bridges, keys, harbours, wharfs, or the like, ſhall and may be received and enjoyed as formerly; any thing in the ſaid Act, or any other Act or Book, to the contrary notwithſtanding.

XXII.

The under-ſearchers, or other officers of Graveſend, having power to viſit and ſearch any ſhip outward-bound, ſhall not, without juſt and reaſonable cauſe, detain any ſuch ſhip, under colour of ſearching the goods therein laden, above three tides after her arrival at Graveſend, under pain of loſs of their office, and rendering damage to the merchant or owner of the ſhip. And the ſearcher, or other officer of the Cuſtom-houſe in any of the Out-ports, having power to ſearch and viſit any ſhip outward-bound, ſhall not, without juſt and reaſonable cauſe, detain any ſuch ſhip under colour of ſearching the goods therein laden, above one tide after the ſaid ſhip is fully laden and ready to ſet ſail, under pain of loſs of the office of ſuch offender, and rendering damage to the merchant and owner of the ſhip.

XXIII.

Note, That all timber in balks, which ſhall be of eight inches ſquare, or upwards, that ſhall be imported, or brought from any part beyond the ſea into the realm of Great-Britain, ſhall be rated according to the meaſure of timber, the foot ſquare three pence for the value thereof, and according to that rule ſhall pay for ſubſidy, twelve pence in the pound according to poundage; and all under eight inches ſquare, and above five inches ſquare, ſhall pay for ſubſidy according to the rates mentioned in this Book of rates for middle balks: and all of five inches ſquare, or under, ſhall pay according to the rate of ſmall balks.

XXIV.

For avoiding all oppreſſion by any of the officers of the cuſtoms, in any port of this kingdom, in exacting unreaſonable fees from the merchant, by reaſon of any entries, or otherwiſe touching the ſhipping and unſhipping of any goods, wares, and merchandize; it is ordered, that no officer, clerk, or other belonging to any Cuſtom-houſe whatſoever, ſhall exact, require, or receive any other, or a greater fee, of any merchant or other whatſoever, than ſuch as are, or ſhall be eſtabliſhed by the Commons in Parliament aſſembled: If any officer, or other, ſhall offend contrary to this order, he ſhall forfeit his office and place, and be for ever after uncapable of any office in the Cuſtom-houſe.

XXV.

All fees appointed to be paid unto the cuſtomer, comptroller, ſurveyor, or ſurveyor-general, in the port of London, for any cocket or certificate outwards, ſhall be paid all together in one ſum to that officer from whom the merchant is to have his cocket or certificate above, in the Cuſtom-houſe; and after the merchant hath duly paid his cuſtom and ſubſidy, and other duties above, in the Cuſtom-houſe, as is appointed in this Book of rates, he is to be maſter of, and keep his own cocket or certificate, until he ſhall ſhip out his goods ſo entered; when he is to

deliver the ſame to the head-ſearcher, or his Majeſty's under-ſearcher in the port of London, or other ports, together with the mark and number of the goods.

XXVI.

The officers of the Cuſtom-houſe for the time being, ſhall allow and make good unto all perſons, all ſuch monies as are, or ſhall be due unto them for the half ſubſidy; and alſo the the Algier duty of foreign goods formerly exported, now due and unpaid.

XXVII.

The duties and ſums of money appointed to be paid by the Act of Subſidy of Tonnage and Poundage paſſed this Parliament, and by the Book of rates therein mentioned, and no other, ſhall be paid to his Majeſty's officers during the continuance of the ſaid Act, upon goods imported or exported, any law, ſtatute, or uſage to the contrary notwithſtanding. Nevertheleſs it is declared, that priſage of wines, the duty called butlerage, and the duty of twelve pence upon every chalder of Sea coal exported from Newcaſtle upon Tyne, to any other port or ports of this realm, ſhall be continued.

HARBOTTLE GRIMSTONE, Baronet,

Speaker of the House of Commons.

Memorandum. *Ginger of the Britiſh plantations, the hundred weight, containing* 112 *pounds, to be rated at one pound.*

RULES, ORDERS, and REGULATIONS, annexed to the Additional Book of Rates referred to in an Act paſſed anno 11° Georgii primi, cap. 7.

I.

ANY of the rates aforeſaid, or any thing contained in this Additional Book of rates, is not to extend to alter the methods preſcribed by law for aſcertaining the values upon ſuch unrated goods, wares, and merchandizes imported, as are of the growth, produce, or manufacture of the Eaſt-Indies, China, or other the parts within the limits of the charters granted to the united company of merchants of England trading to the Eaſt-Indies.

Or II.

To the charging any duty upon ſuch ſort of Wood, Plank, or Timber, wrought or unwrought, or any of the goods called Lumber, which are to be imported duty free, by virtue of the Act made in the eighth year of his preſent Majeſty's reign, on the conditions therein mentioned, during the continuance of the ſaid Act.

Or III.

To the charging any duty upon ſuch Drugs, or other Goods uſed in dying, which are to be imported duty free, by virtue of another Act made in the eighth year of his preſent Majeſty's reign, on the conditions therein mentioned.

IV.

And whereas it may happen, that ſeveral goods and merchandizes may be imported, which are omitted to be rated in the Book of rates made in the twelfth year of the reign of King Charles the ſecond, or in the Additional Book of rates, or in ſome particular Act of Parliament; in ſuch caſe, the value and price of ſuch goods and merchandizes for the Old Subſidy (other than of thoſe of India, Perſia, or China) ſhall be aſcertained by the oath or affirmation of the merchant, in the preſence of the cuſtomer, collector, comptroller, and ſurveyor, or any two of them: and the better to prevent frauds, and that all merchants may be upon an equal foot in trade, the collector and comptroller, or other proper officers of the cuſtoms, may open, view, and examine ſuch goods and merchandizes, paying duty *ad valorem*, and compare the ſame with the value and price thereof ſo ſworn to, or affirmed; and if upon ſuch view and examination it ſhall appear, that ſuch goods or merchandizes are not valued by ſuch oath, or affirmation, according to the true value and price thereof, according to the true intent and meaning hereof; that then, and in ſuch caſe, the importer and proprietor ſhall, on demand made in writing by the cuſtomer, or collector and comptroller of the port where ſuch goods or merchandizes are entered, deliver, or cauſe to be delivered, all ſuch goods and merchandizes into his Majeſty's warehouſe at the port of importation, for the uſe and benefit of the crown; and upon ſuch delivery, the cuſtomer and collector of ſuch port, with the privity of the comptroller, ſhall out of any money in the hands of ſuch cuſtomer or collector, ariſing by cuſtoms, or other duties belonging to the crown, pay to ſuch importer or proprietor, the value of ſuch goods and merchandizes ſo ſworn to, or affirmed, for the ſaid Old Subſidy as aforeſaid, together with an addition of the cuſtoms and other duties paid for ſuch goods, and of ten pounds per centum to ſuch value, taking a receipt for the ſame from ſuch importer or proprietor, in full ſatisfaction for the ſaid goods, as if they had been regularly ſold: and the reſpective commiſſioners of the cuſtoms ſhall cauſe the ſaid goods to be fairly and publickly ſold for the beſt advantage, and out of the produce thereof, the money ſo paid, or advanced as aforeſaid, ſhall be repaid to ſuch cuſtomer or collector, with the privity of the comptroller, to be replaced to ſuch funds from whence the ſame was borrowed, and the overplus (if any) ſhall be paid into his Majeſty's Exchequer, towards the Sinking Fund, by the title of "Unrated † goods imported, undervalued."

SPENCER COMPTON,

SPEAKER OF THE HOUSE OF COMMONS.

---

† *See branch* N° 45, *page* 99. *and* 5 *Geo. III. cap.* 43.

THE SUBSIDY OF TONNAGE, UPON ALL WINES

To be brought into the Port of LONDON, and all other Ports of GREAT-BRITAIN, and Dominions thereof, by BRITISH.

	l.	s.	d.
GASCOIGN and FRENCH WINES, brought into the port of London, the ton to pay	4	10	0
Brought into all other ports, to pay	3	0	0
RHENISH WINES brought into any port, the awm	1	0	0
MUSCADELS, MALMSIES, and other WINES of the Levant, brought into the ports of London, Briſtol, or Southampton, the butt or pipe to pay	2	5	0
Brought into all other ports, to pay	1	10	0
SACKS, CANARIES, MALAGAES, MADERAES, ROMNEYS, HOLLOCKS, BASTARDS, TENTS, and ALLICANTS, brought into the port of London, the butt or pipe to pay	2	5	0
Brought into all other ports, to pay	1	10	0

All merchant-ſtrangers bringing in any ſorts of the ſaid Wines, are to pay thirty ſhillings in the ton, over and above the aforeſaid rates which the native pays; including twenty ſhillings the ton formerly paid to his Majeſty, by the name of Southampton duties for Muſcadels, Malmſies, and all other Wines of the growth of the Levant.

For which ſort of Wines, the ſtranger is alſo to pay to the uſe of the town of Southampton, for every butt or pipe, the ſum of ten ſhillings.

Moreover, the ſtranger is to pay the ancient duty of Butlerage, which is two ſhillings upon every ton.

Note, That ſuch Wines as ſhall be landed in any of the Out-ports, and cuſtom paid, and afterwards brought to the port of London by certificate, ſhall pay ſo much more cuſtom, as they paid ſhort of the duty due in the port of London. *See pages 6 and 7, and in the Index.*

For the other duties on Wine, ſee the reſpective branches.

N° I.

A TABLE ſhewing the amount of the DUTIES payable upon one Ton and one Gallon of FRENCH WINES in Casks, imported into the PORT of LONDON, and INTO ALL OTHER PORTS IN GREAT-BRITAIN.

WINES imported, vocat.

FRENCH WINES in caſks

Into the Port of LONDON

- If duties be paid down as — filled for — ſale — A
- If duties be paid down as — filled for — private uſe — B
- If duties be paid down as — filled for — retail — C
- If ſecurity be given as — filled for — ſale — D
- If ſecurity be given as — filled for — private uſe — E
- If duties be paid down as — unfilled for — ſale — F
- If duties be paid down as — unfilled for — private uſe — G
- If duties be paid down as — unfilled for — retail — H
- If ſecurity be given as — unfilled for — ſale — I
- If ſecurity be given as — unfilled for — private uſe — K
- If duties be paid down as — filled for — priſage — L
- If duties be paid down as — unfilled for — priſage — M

Into all Ports, except London

- If duties be paid down as — filled for — ſale — N
- If duties be paid down as — filled for — private uſe — O
- If duties be paid down as — filled for — retail — P
- If ſecurity be given as — filled for — ſale — Q
- If ſecurity be given as — filled for — private uſe — R
- If duties be paid down as — unfilled for — ſale — S
- If duties be paid down as — unfilled for — private uſe — T
- If duties be paid down as — unfilled for — retail — U
- If ſecurity be given as — unfilled for — ſale — V
- If ſecurity be given as — unfilled for — private uſe — W
- If duties be paid down as — filled for — priſage — X
- If duties be paid down as — unfilled for — priſage — Y

	Paid on Importation.																		Numerical References to the Tables following, from which these Totals are taken.
	By Britiſh in Britiſh ſhips.									By Strangers in any legal ſhips, or By Britiſh in foreign ſhips, of the built of the country, &c.									
	The ton.						The gallon.						The ton.						The gallon.						
	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	
A	68	16	4	1	—	—	0	5	5	10	5	21	73	0	11	5	—	—	0	5	9	11	2	21	
B	69	8	6	0	—	—	0	5	6	2	2	24	73	13	1	4	—	—	0	5	10	2	6	24	3
C	69	16	6	0	—	—	0	5	6	10	0	—	74	1	1	4	—	—	0	5	10	10	4	—	
D	69	18	2	8	—	—	0	5	6	11	4	12	74	2	9	12	—	—	0	5	10	12	1	12	
E	70	11	0	0	—	—	0	5	7	3	5	24	74	15	7	4	—	—	0	5	11	4	2	24	4
F	66	0	5	19	—	—	0	5	2	17	4	11	69	14	3	11	—	—	0	5	6	7	6	11	
G	66	11	2	7	—	—	0	5	3	7	5	23	70	4	11	19	—	—	0	5	6	18	0	23	3
H	67	17	5	5	—	—	0	5	4	12	5	21	71	11	2	17	—	—	0	5	8	3	0	21	
I	67	0	11	4	—	—	0	5	3	17	0	20	70	14	8	16	—	—	0	5	7	7	2	20	
K	67	12	2	8	—	—	0	5	4	7	5	24	71	6	0	0	—	—	0	5	7	18	0	24	4
L	62	2	0	0	—	—	0	4	11	2	6	—	—	—	—	—	—	—	—	—	—	—	—	—	
M	60	2	1	18	—	—	0	4	9	4	6	14	—	—	—	—	—	—	—	—	—	—	—	—	5
N	64	11	8	17	—	—	0	5	1	10	1	21	68	16	4	1	—	—	0	5	5	10	5	21	
O	65	3	10	16	—	—	0	5	2	1	5	24	69	8	6	0	—	—	0	5	6	2	2	24	6
P	65	11	10	16	—	—	0	5	2	9	3	—	69	16	6	0	—	—	0	5	6	10	—	—	
Q	65	13	7	4	—	—	0	5	2	11	0	12	69	18	2	8	—	—	0	5	6	11	4	12	7
R	66	6	4	16	—	—	0	5	3	3	1	24	70	11	0	0	—	—	0	5	7	3	5	24	
S	62	6	8	7	—	—	0	4	11	7	2	11	66	0	5	19	—	—	0	5	2	17	4	11	
T	62	17	4	15	—	—	0	4	11	17	3	23	66	11	2	7	—	—	0	5	3	7	5	23	8
U	64	3	7	13	—	—	0	5	1	2	3	21	67	17	5	5	—	—	0	5	4	12	5	21	
V	63	7	1	12	—	—	0	5	0	6	5	20	67	0	11	4	—	—	0	5	3	17	0	20	
W	63	18	4	16	—	—	0	5	0	17	3	24	67	12	2	8	—	—	0	5	4	7	5	24	9
X	59	5	7	4	—	—	0	4	8	9	1	—	—	—	—	—	—	—	—	—	—	—	—	—	
Y	57	12	11	10	—	—	0	4	6	18	0	14	—	—	—	—	—	—	—	—	—	—	—	—	10

N° II.

A TABLE ſhewing the amount of the DRAWBACKS payable upon one Ton and one Gallon of FRENCH WINES in Caſks, imported into the PORT of LONDON, and INTO ALL OTHER PORTS IN GREAT-BRITAIN; exported by Britiſh or by Strangers to all places of lawful exportation, in which are comprehended the Britiſh colonies or plantations in America.

WINES imported, vocat. FRENCH WINES in caſks

Into the Port of LONDON

If duties have been paid down as	filled for	ſale	A
		private uſe	B
		retail	C
If ſecurity has been given as	filled for	ſale	D
		private uſe	E
If duties have been paid down as	unfilled for	ſale	F
		private uſe	G
		retail	H
If ſecurity has been given as	unfilled for	ſale	I
		private uſe	K
If duties have been paid down as	filled for	priſage	L
	unfilled for	priſage	M

Into all Ports, except London

If duties have been paid down as	filled for	ſale	N
		private uſe	O
		retail	P
If ſecurity has been given as	filled for	ſale	Q
		private uſe	R
If duties have been paid down as	unfilled for	ſale	S
		private uſe	T
		retail	U
If ſecurity has been given as	unfilled for	ſale	V
		private uſe	W
If duties have been paid down as	filled for	priſage	X
	unfilled for	priſage	Y

N. B. The drawback on French Wine exported, that has been imported by Britiſh in foreign ſhips, is the ſame as the above by ſtrangers, except that the Britiſh man draws back all the Old Subſidy but 20 s. a ton, and the Stranger all but 25 s. a ton.

Repaid on Exportation.

To all Places of lawful Exportation, in which are comprehended the Britiſh Colonies and Plantations in America;

Having been imported

	By Britiſh in Britiſh ſhips.												By Strangers in any legal ſhips.												Numerical References to the Tables following, from which theſe totals are taken.
	The ton.						The gallon.						The ton.						The gallon.						
	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	
A	26	2	11	2	—	—	0	2	0	18	0	6	30	2	6	6	—	—	0	2	4	13	5	30	
B	26	11	0	8	—	—	0	2	1	5	5	8	30	10	7	12	—	—	0	2	5	1	3	32	1
C	26	16	4	8	—	—	0	2	1	10	5	28	30	15	11	12	—	—	0	2	5	6	4	16	
D	27	2	4	0	—	—	0	2	1	16	3	20	31	1	11	4	—	—	0	2	5	12	2	8	2
E	27	10	10	8	—	—	0	2	2	4	4	16	31	10	5	12	—	—	0	2	6	0	3	4	
F	23	12	8	2	2	12	0	1	10	10	1	6 1/3	27	1	5	14	2	12	0	2	1	15	4	30 1/3	
G	23	19	9	14	2	12	0	1	10	16	6	26 1/3	27	8	7	6	2	12	0	2	2	2	3	14 1/3	3
H	24	17	3	13	—	—	0	1	11	13	4	13	28	6	1	5	—	—	0	2	2	19	1	1	
I	24	10	11	9	2	12	0	1	11	7	4	1 1/3	27	19	9	1	2	12	0	2	2	13	0	25 1/3	
K	24	18	5	12	—	—	0	1	11	14	5	4	28	7	3	4	—	—	0	2	3	0	1	28	4
L	20	4	6	8	—	—	0	1	7	5	1	32	—	—	—	—	—	—	—	—	—	—	—	—	
M	18	10	9	5	2	12	0	1	5	13	—	29 1/3	—	—	—	—	—	—	—	—	—	—	—	—	5
N	21	18	3	18	—	—	0	1	8	17	3	6	25	17	11	2	—	—	0	2	0	13	1	30	
O	22	6	5	4	—	—	0	1	9	5	1	8	26	6	0	8	—	—	0	2	1	0	6	32	6
P	22	11	9	4	—	—	0	1	9	10	1	28	26	11	4	8	—	—	0	2	1	6	0	16	
Q	22	17	8	16	—	—	0	1	9	15	6	20	26	17	4	0	—	—	0	2	1	11	5	8	7
R	23	6	3	4	—	—	0	1	10	4	0	16	27	5	10	8	—	—	0	2	1	19	6	4	
S	19	18	10	10	2	12	0	1	6	19	6	6 1/3	23	7	8	2	2	12	0	1	10	5	2	30 1/3	
T	20	6	0	2	2	12	0	1	7	6	4	26 1/3	23	14	9	14	2	12	0	1	10	12	1	14 1/3	8
U	21	3	6	1	—	—	0	1	8	3	2	13	24	12	3	13	—	—	0	1	11	8	6	1	
V	20	17	1	17	2	12	0	1	7	17	2	1 1/3	24	5	11	9	2	12	0	1	11	2	5	25 1/3	
W	21	4	8	0	—	—	0	1	8	4	3	4	24	13	5	12	—	—	0	1	11	9	6	28	9
X	17	8	1	12	—	—	0	1	4	11	3	32	—	—	—	—	—	—	—	—	—	—	—	—	
Y	16	1	6	17	2	12	0	1	3	6	1	29 1/3	—	—	—	—	—	—	—	—	—	—	—	—	10

N° 1.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of FRENCH WINE into the Port of LONDON, both by Britiſh and Strangers, and entered in caſks filled for ſale, private uſe, or retail. from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, (by proper certificates under the directions of the act of the 8 Geo. III. cap. 23.) and the Duties paid down, together with the Drawbacks thereon, to all places of lawful exportation.

DUTIES payable on Importation.																Branches.	DRAWBACK to all places of lawful Exportation.													
By Britiſh in Britiſh ſhips.								By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country. &c.									By Britiſh, having been imported in Britiſh ſhips.								By Strangers, having been imported in any legal ſhips.							
The ton.				The gallon.				The ton.				The gallon.					What part drawn back.	The ton.				The gallon.				What part drawn back	The ton.				The gallon.		
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36															
4	4	7	4	0	4	0	4	—	5	12	9	12	0	5	7	3	—	Old ſubſidy	All but 1 0 0 a ton.	3	4	7	4	0	3	1	3	24	All but 1 5 0 a ton.	4	7	9	12	0	4	3	4	12
2	11	10	16	0	2	9	3	—	2	11	10	16	0	2	9	3	—	Additional duty	All	2	11	10	16	0	2	9	3	—	All	2	11	10	16	0	2	9	3	—
4	4	7	4	0	4	0	4	—	5	12	9	12	0	5	7	3	—	New ſubſidy	All	4	4	7	4	0	4	0	4	—	All	5	12	9	12	0	5	7	3	—
1	8	2	8	0	1	6	6	—	1	17	7	4	0	1	15	5	24	One third ſubſidy	All	1	8	2	8	0	1	6	6	—	All	1	17	7	4	0	1	15	5	24
2	16	4	16	0	2	13	5	—	3	15	2	8	0	3	11	4	12	Two thirds ſubſidy	All	2	16	4	16	0	2	13	5	—	All	3	15	2	8	0	3	11	4	12
6	10	2	17	0	6	4	0	9	6	10	2	17	0	6	4	0	9	Impoſt on wine	2/3ds	4	6	9	18	0	4	2	4	30	2/3ds	4	6	9	18	0	4	2	4	30
7	0	4	16	0	6	13	5	—	7	0	4	16	0	6	13	5	—	Impoſt 1692	All	7	0	4	16	0	6	13	5	—	All	7	0	4	16	0	6	13	5	—
23	10	0	0	1	10	7	4	12	23	10	0	0	1	10	7	4	12	French duty	Nil										Nil									
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine	All	0	10	0	0	0	0	9	3	24	All	0	10	0	0	0	0	9	3	24
8	0	0	0	0	7	12	2	24	8	0	0	0	0	7	12	2	24	Duty on wine 1745	Nil										Nil									
8	0	0	0	0	7	12	2	24	8	0	0	0	0	7	12	2	24	Duty on wine 1763	Nil										Nil									
68	16	4	1	5	5	10	5	21	73	0	11	5	5	9	11	2	21	Total duties filled for ſale		26	2	11	2	2	0	18	0	6		30	2	6	0	2	4	13	5	30
6	10	2	17	0	6	4	0	9	6	10	2	17	0	6	4	0	9	Deduct impoſt filled		4	6	9	18	0	4	2	4	30		4	6	9	18	0	4	2	4	30
62	6	1	4	4	11	6	5	12	66	10	8	8	5	3	7	2	12			21	16	1	4	1	8	15	2	12		25	15	8	8	2	0	11	1	—
7	2	4	16	0	6	15	4	12	7	2	4	16	0	6	15	4	12	Add imp. filled for p. uſe		4	14	11	4	0	4	10	2	32		4	14	11	4	0	4	10	2	32
69	8	6	0	5	6	2	2	24	73	13	1	4	5	10	2	6	24	Tot. duties as filled for p. uſe		26	11	0	8	2	1	5	5	8		30	10	7	12	2	5	1	3	32
7	2	4	16	0	6	15	4	12	7	2	4	16	0	6	15	4	12	Deduct impoſt filled		4	14	11	4	0	4	10	2	32		4	14	11	4	0	4	10	2	32
62	6	1	4	4	11	6	5	12	66	10	8	8	5	3	7	2	12			21	16	1	4	1	8	15	2	12		25	15	8	8	2	0	11	1	—
7	10	4	16	0	7	3	1	24	7	10	4	16	0	7	3	1	24	Add imp. filled for retail		5	0	3	4	0	4	15	3	16		5	0	3	4	0	4	15	3	16
69	16	6	0	5	6	10	0	—	74	1	1	4	5	10	10	4	—	Total duties filled for retail		26	16	4	8	2	1	10	5	28		30	15	11	12	2	5	6	4	16

N. B. The Drawback on French wine exported, that has been imported by Britiſh in foreign ſhips, is the ſame as the above by Strangers; except that the Britiſh man draws back all the Old Subſidy but 20 s. a ton, and the Stranger all but 25 s. a ton.

back all the Old Subsidy but 20 s. a ton, and the Stranger all but 25 s. a ton.

N° 2.

A TABLE shewing the DUTIES payable on Importation of ONE TON and ONE GALLON of FRENCH WINE into the Port of LONDON, both by British and Strangers, and entered in casks filled for sale, or private use, from the place of its growth, &c. or from the Islands of Guernsey or Jersey (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) the Additional duty and Imposts bonded; together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.														DRAWBACK to all places of lawful Exportation.											
By British in British ships.							By Strangers in any legal ships, or by British in foreign ships, of the built of the country, &c.							Branches.	By British, having been imported in British ships.							By Strangers, having been imported in any legal ships.						
The ton.				The gallon.				The ton.				The gallon.			What part drawn back.	The ton.				The gallon.			What part drawn back.	The ton.				The gallon.		
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36
4	4	7	4	0	4	0	4	—	5	12	9	12	0	5	7	3	—	Old subsidy	All but 1 0 0 a ton.	3	4	7	4	0	3	1	3	24	All but 1 5 0 a ton.	4	7	9	12	0	4	3	4	12
2	16	4	16	0	2	13	5	—	2	16	4	16	0	2	13	5	—	Additional duty	All	2	16	4	16	0	2	13	5	—	All	2	16	4	16	0	2	13	5	—
4	4	7	4	0	4	0	4	—	5	12	9	12	0	5	7	3	—	New subsidy	All	4	4	7	4	0	4	0	4	—	All	5	12	9	12	0	5	7	3	—
1	8	2	8	0	1	6	6	—	1	17	7	4	0	1	15	5	24	One-third subsidy	All	1	8	2	8	0	1	6	6	—	All	1	17	7	4	0	1	15	5	24
2	16	4	16	0	2	13	5	—	3	15	2	8	0	3	11	4	12	Two-thirds subsidy	All	2	16	4	16	0	2	13	5	—	All	3	15	2	8	0	3	11	4	12
6	17	7	4	0	6	11	0	12	6	17	7	4	0	6	11	0	12	Impost on wine	2/3ds	4	11	8	16	0	4	7	2	20	2/3ds	4	11	8	16	0	4	7	2	20
7	10	4	16	0	7	3	1	24	7	10	4	16	0	7	3	1	24	Impost 1692	All	7	10	4	16	0	7	3	1	24	All	7	10	4	16	0	7	3	1	24
23	10	0	0	1	10	7	4	12	23	10	0	0	1	10	7	4	12	French duty	Nil										Nil									
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine	All	0	10	0	0	0	0	9	3	24	All	0	10	0	0	0	0	9	3	24
8	0	0	0	0	7	12	2	24	8	0	0	0	0	7	12	2	24	Duty on wine 1745	Nil										Nil									
8	0	0	0	0	7	12	2	24	8	0	0	0	0	7	12	2	24	Duty on wine 1763	Nil										Nil									
69	18	2	8	5	6	11	4	12	74	2	9	12	5	10	12	1	12	Total duties filled for sale	—	27	2	4	0	2	1	16	3	20	—	31	1	11	4	2	5	12	2	8
6	17	7	4	0	6	11	0	12	6	17	7	4	0	6	11	0	12	Deduct impost filled	—	4	11	8	16	0	4	7	2	20	—	4	11	8	16	0	4	7	2	20
63	0	7	4	5	0	0	4	—	67	5	2	8	5	4	1	1	—			22	10	7	4	1	9	9	1	—		26	10	2	8	2	1	4	6	24
7	10	4	16	0	7	3	1	24	7	10	4	16	0	7	3	1	24	Add imp. filled for p. use	—	5	0	3	4	0	4	15	3	16	—	5	0	3	4	0	4	15	3	16
70	11	0	0	5	7	3	5	24	74	15	7	4	5	11	4	2	24	Total duties filled for private use —	—	27	10	10	8	2	2	4	4	16	—	31	10	5	12	2	6	0	3	4

N. B. The drawback on French wine exported, that has been imported by British in foreign ships, is the same as the above by strangers; except that the British man draws back all the Old Subsidy but 20 s. a ton, and the Stranger all but 25 s. a ton.

N° 3.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of FRENCH WINE into the Port of LONDON, both by Britiſh and Strangers, and entered in caſks unfilled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) and the Duties paid down, together with the Drawbacks thereon, to all places of lawful exportation.

DUTIES payable on Importation.														DRAWBACK to all places of lawful Exportation.													
By Britiſh in Britiſh ſhips.							By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.						Branches.	By Britiſh, having been imported in Britiſh ſhips.							By Strangers, having been imported in any legal ſhips.						
The ton.				The gallon.			The ton.				The gallon.			What part drawn back.	The ton.				The gallon.			What part drawn back.	The ton.				The gallon.		
l.	s.	d.	1/20	s.	d.	1/20 1/7 1/36	l.	s.	d.	1/20	s.	d.	1/20 1/7 1/36		l.	s.	d.	1/20 1/7 1/36	s.	d.	1/20 1/7 1/36		l.	s.	d.	1/20 1/7 1/36	s.	d.	1/20 1/7 1/36
3	13	9	12	0	3	10	2 —	4	18	4	16	0	4	13	5 —	Old ſubſidy	All but 1 0 0 a ton.	2	13	9	12 — —	0	2	11	1 24	All but 1 5 0 a ton.	3	13	4	16 — —	0	3	9	6 12
2	5	2	17	0	2	3	0 21	2	5	2	17	0	2	3	0 21	Additional duty	All	2	5	2	17 — —	0	2	3	0 21	All	2	5	2	17 — —	0	2	3	0 21
3	13	9	12	0	3	10	2 —	4	18	4	16	0	4	13	5 —	New ſubſidy	All	3	13	9	12 — —	0	3	10	2 —	All	4	18	4	16 — —	0	4	13	5 —
1	4	7	4	0	1	3	3 —	1	12	9	12	0	1	11	1 24	One-third ſubſidy	All	1	4	7	4 — —	0	1	3	3 —	All	1	12	9	12 — —	0	1	11	1 24
2	9	2	8	0	2	6	6 —	3	5	7	4	0	3	2	3 12	Two-thirds ſubſidy	All	2	9	2	8 — —	0	2	6	6 —	All	3	5	7	4 — —	0	3	2	3 12
5	13	5	10	0	5	8	0 14	5	13	5	10	0	5	8	0 14	Impoſt on Wine	⅔ds	3	15	7	13 2 12	0	3	12	0 9 1/3	⅔ds	3	15	7	13 2 12	0	3	12	0 9 1/3
7	0	4	16	0	6	13	5 —	7	0	4	16	0	6	13	5 —	Impoſt 1692	All	7	0	4	16 — —	0	6	1	5 —	All	7	0	4	16 — —	0	6	13	5 —
23	10	0	0	1	10	7	4 12	23	10	0	0	1	10	7	4 12	French duty	Nil									Nil							
0	10	0	0	0	0	9	3 24	0	10	0	0	0	0	9	3 24	Coinage on wine	All	0	10	0	0 — —	0	0	9	3 24	All	0	10	0	0 — —	0	0	9	3 24
8	0	0	0	0	7	12	2 24	8	0	0	0	0	7	12	2 24	Duty on wine 1745	Nil									Nil							
8	0	0	0	0	7	12	2 24	8	0	0	0	0	7	12	2 24	Duty on wine 1763	Nil									Nil							
66	0	5	19	5	2	17	4 11	69	14	3	11	5	6	7	6 11	Total dut. unfilled for ſale		23	12	8	2 2 12	1	10	10	1 6 1/3		27	1	5	12 2 12	2	1	15	4 30 1/3	
5	13	5	10	0	5	8	0 14	5	13	5	10	0	5	8	0 14	Deduct impoſt unfilled		3	15	7	13 2 12	0	3	12	0 9 1/3		3	15	7	13 2 12	0	3	12	0 9 1/3	
60	7	0	9	4	9	9	3 33	64	0	10	1	5	0	19	5 33			19	17	0	9 — —	1	6	18	0 33		23	5	10	1 — —	1	10	3	4 21	
6	4	1	18	0	5	18	1 26	6	4	1	18	0	5	18	1 26	Add imp. unfill[d] for p. uſe		4	2	9	5 2 12	0	3	18	5 29 1/3		4	2	9	5 2 12	0	3	18	5 29 1/3	
66	11	2	7	5	3	7	5 23	70	4	11	19	5	6	18	0 23	Tot. duties unfilled for p. uſe		23	19	9	14 2 12	1	10	16	6 26 1/3		27	8	7	6 2 12	2	2	2	3 14 1/3	
6	4	1	18	0	5	18	1 26	6	4	1	18	0	5	18	1 26	Deduct impoſt unfilled		4	2	9	5 2 12	0	3	18	5 29 1/3		4	2	9	5 2 12	0	3	18	5 29 1/3	
60	7	0	9	4	9	9	3 33	64	0	10	1	5	0	19	5 33			19	17	0	9 — —	1	6	18	0 33		23	5	10	1 — —	1	10	3	4 21	
7	10	4	16	0	7	3	1 24	7	10	4	16	0	7	3	1 24	Add imp. unfilled for retail		5	0	3	4 — —	0	4	15	3 16		5	0	3	4 — —	0	4	15	3 16	
67	17	5	5	5	4	12	5 21	71	11	2	17	5	8	3	0 21	Total duties unfilled for retail		24	17	3	13 — —	1	11	13	4 13		28	6	1	5 — —	2	2	19	1 1	

N. B. The Drawback on French wine exported, that has been imported by Britiſh in foreign ſhips, is the ſame as the above by Strangers; except that the Britiſh man draws back all

N. B. The Drawback on French wine exported, that has been imported by Britiſh in foreign ſhips, is the ſame as the above by Strangers; except that the Britiſh man draws back all

N° 4.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of FRENCH WINE into the Port of LONDON, both by Britiſh and Strangers, and entered in caſks unfilled for ſale or private uſe, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) the Additional Duty and Impoſts ſecured, together with the Drawbacks thereon, to all places of lawful exportation.

DUTIES payable on Importation.														DRAWBACK to all places of lawful Exportation.													
By Britiſh in Britiſh ſhips.							By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.							Branches.	By Britiſh, having been imported in Britiſh ſhips.							By Strangers, having been imported in any legal ſhips.						
The ton.				The gallon.				The ton.				The gallon.			What part drawn back.	The ton.				The gallon.			What part drawn back.	The ton.				The gallon.		
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36
3	13	9	12	0	3	10	2	—	4	18	4	16	0	4	13	5	—	Old ſubſidy	All but 1 0 0 a ton.	2	13	9	12	—	—	0	2	11	1	24	All but 1 5 0 a ton.	3	13	4	16	—	—	0	3	9	6	12
2	9	2	8	0	2	6	6	—	2	9	2	8	0	2	6	6	—	Additional duty	All	2	9	2	8	—	—	0	2	6	6	—	All	2	9	2	8	—	—	0	2	6	6	—
3	13	9	12	0	3	10	2	—	4	18	4	16	0	4	13	5	—	New ſubſidy	All	3	13	9	12	—	—	0	3	10	2	—	All	4	18	4	16	—	—	0	4	13	5	—
1	4	7	4	0	1	3	3	—	1	12	9	12	0	1	11	1	24	One-third ſubſidy	All	1	4	7	4	—	—	0	1	3	3	—	All	1	12	9	12	—	—	0	1	11	1	24
2	9	2	8	0	2	6	6	—	3	5	7	4	0	3	2	3	12	Two-thirds ſubſidy	All	2	9	2	8	—	—	0	2	6	6	—	All	3	5	7	4	—	—	0	3	2	3	12
5	19	11	4	0	5	14	1	20	5	19	11	4	0	5	14	1	20	Impoſt on wine	2/3ds	3	19	11	9	2	12	0	3	16	1	1	1/3	2/3ds	3	19	11	9	2	12	0	3	16	1	1	1/3
7	10	4	16	0	7	3	1	24	7	10	4	16	0	7	3	1	24	Impoſt 1692	All	7	10	4	16	—	—	0	7	3	1	24	All	7	10	4	16	—	—	0	7	3	1	24
23	10	0	0	1	10	7	4	12	23	10	0	0	1	10	7	4	12	French duty	Nil												Nil											
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine	All	0	10	0	0	—	—	0	0	9	3	24	All	0	10	0	0	—	—	0	0	9	3	24
8	0	0	0	0	7	12	2	24	8	0	0	0	0	7	12	2	24	Duty on wine 1745	Nil												Nil											
8	0	0	0	0	7	12	2	24	8	0	0	0	0	7	12	2	24	Duty on wine 1763	Nil												Nil											
57	0	11	4	5	3	17	0	20	70	14	8	16	5	7	7	2	20	Total dut. unfilled for ſale		24	10	11	9	2	12	1	11	7	4	1	1/3		27	19	9	1	2	12	2	2	13	0	25	1/3
5	19	11	4	0	5	14	1	20	5	19	11	4	0	5	14	1	20	Deduct impoſt unfilled		3	19	11	9	2	12	0	3	16	1	1	1/3		3	19	11	9	2	12	0	3	16	1	1	1/3
51	1	0	0	4	10	2	6	—	64	14	9	12	5	1	13	1	—			20	11	0	0	—	—	1	7	11	3	—			23	19	9	12	—	—	1	10	16	6	24
6	11	2	8	0	6	4	6	24	6	11	2	8	0	6	4	6	24	Add imp. unfill^d for p. uſe		4	7	5	12	—	—	0	4	3	2	4			4	7	5	12	—	—	0	4	3	2	4
57	12	2	8	5	4	7	5	24	71	6	0	0	5	7	18	0	24	Tot. duties unfilled for p. uſe		24	18	5	12	—	—	1	11	14	5	4			28	7	3	4	—	—	2	3	0	1	28	

N. B. The Drawback on French wine exported, that has been imported by Britiſh in foreign ſhips, is the ſame as the above by Strangers; except that the Britiſh man draws back all the Old Subſidy but 20 s. a ton, and the Stranger all but 25 s. a ton.

N° 5.

A TABLE ſhewing the DUTIES payable on importation of ONE TON and ONE GALLON of FRENCH WINE into the Port of LONDON, and entered in caſks as filled, or as unfilled, for priſage, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.														DRAWBACK to all places of lawful Exportation.													
As filled.								As unfilled.						Branches.	Filled.							Unfilled.							
The ton.				The gallon.				The ton.				The gallon.			What part drawn back.	The ton.				The gallon.			What part drawn back	The ton.				The gallon.		
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36			l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36			l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36
4	4	7	4	0	4	0	4	—	3	13	9	12	0	3	10	2	—	New ſubſidy	All	4	4	7	4	0	4	0	4	—	All	3	13	9	12	—	0	3	10	2	—
1	8	2	8	0	1	6	6	—	1	4	7	4	0	1	3	3	—	One-third ſubſidy	All	1	8	2	8	0	1	6	6	—	All	1	4	7	4	—	0	1	3	3	—
2	16	4	16	0	2	13	5	—	2	9	2	8	0	2	6	6	—	Two-thirds ſubſidy	All	2	16	4	16	0	2	13	5	—	All	2	9	2	8	—	0	2	6	6	—
7	2	4	16	0	6	15	4	12	6	4	1	18	0	5	18	1	26	Impoſt on wine	2/3ds	4	14	11	4	0	4	10	2	32	2/3ds	4	2	9	5	2	12	0	3	18	5	29	1/3
7	0	4	16	0	6	13	5	—	7	0	4	16	0	6	13	5	—	Impoſt 1692	All	7	0	4	16	0	6	13	5	—	All	7	0	4	16	—	0	6	13	5	—
23	10	0	0	1	10	7	4	12	23	10	0	0	1	10	7	4	12	French duty	Nil	—	—	—	—	—	—	—	—	—	Nil	—	—	—	—	—	—	—	—	—	—
8	0	0	0	0	7	12	2	24	8	0	0	0	0	7	12	2	24	Duty on wine 1745	Nil	—	—	—	—	—	—	—	—	—	Nil	—	—	—	—	—	—	—	—	—	—
8	0	0	0	0	7	12	2	24	8	0	0	0	0	7	12	2	24	Duty on wine 1763	Nil	—	—	—	—	—	—	—	—	—	Nil	—	—	—	—	—	—	—	—	—	—
62	2	0	0	4	11	2	6	—	60	2	1	18	4	9	4	6	14	Total		20	4	6	8	1	7	5	1	32		18	10	9	5	2	12	1	5	13	0	29	1/3

A TABLE shewing the DUTIES payable on Importation of ONE TON and ONE GALLON of FRENCH WINE into all Ports except LONDON, both by British and Strangers, and entered in casks filled for sale, private use, or retail, from the place of its growth, &c. or from the islands of Guernsey or Jersey, (by proper certificates under the directions of the act of the 8 Geo. III. cap. 23.) and the Duties paid down, together with the Drawbacks thereon, to all places of lawful exportation.

DUTIES payable on Importation.																DRAWBACK to all places of lawful Exportation.													
By British in British ships.								By Strangers in any legal ships, or by British in foreign ships, of the built of the country, &c.								Branches.	By British, having been imported in British ships.							By Strangers, having been imported in any legal ships.						
The ton.				The gallon.				The ton.				The gallon.					What part drawn back.	The ton.				The gallon.			What part drawn back.	The ton.				The gallon.		
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	2/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36
2	16	4	16	0	2	13	5	—	4	4	7	4	0	4	0	4	—	Old subsidy	All but 1 0 0 a ton.	1	16	4	16	0	1	14	4	24	All but 1 5 0 a ton.	2	19	7	4	0	2	16	5	12
2	11	10	16	0	2	9	3	—	2	11	10	16	0	2	9	3	—	Additional duty	All	2	11	10	16	0	2	9	3	—	All	2	11	10	16	0	2	9	3	—
2	16	4	16	0	2	13	5	—	4	4	7	4	0	4	0	4	—	New subsidy	All	2	16	4	16	0	2	13	5	—	All	4	4	7	4	0	4	0	4	—
0	18	9	12	0	0	17	6	12	1	8	2	8	0	1	6	6	—	One-third subsidy	All	0	18	9	12	0	0	17	6	12	All	1	8	2	8	0	1	6	6	—
1	17	7	4	0	1	15	5	24	2	16	4	16	0	2	13	5	—	Two-thirds subsidy	All	1	17	7	4	0	1	15	5	24	All	2	16	4	16	0	2	13	5	—
6	10	2	17	0	6	4	0	9	6	10	2	17	0	6	4	0	9	Impost on wine	2/3ds	4	6	9	18	0	4	2	4	30	2/3ds	4	6	9	18	0	4	2	4	30
7	0	4	16	0	6	13	5	—	7	0	4	16	0	6	13	5	—	Impost 1692	All	7	0	4	16	0	6	13	5	—	All	7	0	4	16	0	6	13	5	—
23	10	0	0	1	10	7	4	12	23	10	0	0	1	10	7	4	12	French duty	Nil										Nil									
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine	All	0	10	0	0	0	0	9	3	24	All	0	10	0	0	0	0	9	3	24
8	0	0	0	0	7	12	2	24	8	0	0	0	0	7	12	2	24	Duty on wine 1745	Nil										Nil									
8	0	0	0	0	7	12	2	24	8	0	0	0	0	7	12	2	24	Duty on wine 1763	Nil										Nil									
64	11	8	17	5	1	10	1	21	68	16	4	1	5	5	10	5	21	Total duties filled for sale		21	18	3	18	1	8	17	3	6		25	17	11	2	2	0	13	1	30
6	10	2	17	0	6	4	0	9	6	10	2	17	0	6	4	0	9	Deduct impost filled		4	6	9	18	0	4	2	4	30		4	6	9	18	0	4	2	4	30
58	1	6	0	4	7	6	1	12	62	6	1	4	4	11	6	5	12			17	11	6	0	1	4	14	5	12		21	11	1	4	1	8	10	4	—
7	2	4	16	0	6	15	4	12	7	2	4	16	0	6	15	4	12	Add imp. filled for p. use		4	14	11	4	0	4	10	2	32		4	14	11	4	0	4	10	2	32
65	3	10	16	5	2	1	5	24	69	8	6	0	5	6	2	2	24	Tot. duties as filled for p. use		22	6	5	4	1	9	5	1	8		26	6	0	8	2	1	0	6	32
7	2	4	16	0	6	15	4	12	7	2	4	16	0	6	15	4	12	Deduct impost filled		4	14	11	4	0	4	10	2	32		4	14	11	4	0	4	10	2	32
58	1	6	0	4	7	6	1	12	62	6	1	4	4	11	6	5	12			17	11	6	0	1	4	14	5	12		21	11	1	4	1	8	10	4	—
7	10	4	16	0	7	3	1	24	7	10	4	16	0	7	3	1	24	Add imp. filled for retail		5	0	3	4	0	4	15	3	16		5	0	3	4	0	4	15	3	16
65	11	10	16	5	2	9	3	—	69	16	6	0	5	6	10	0	—	Total duties filled for retail		22	11	9	4	1	9	10	1	28		26	11	4	8	2	1	6	0	16

N. B. The Drawback on French wine exported, that has been imported by British in foreign ships, is the same as the above by Strangers; except that the British man draws back all the Old Subsidy but 20 s. a ton, and the Stranger all but 25 s. a ton.

N° 7.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of FRENCH WINE into all Ports except LONDON, both by Britiſh and Strangers, and entered in caſks filled for ſale, or private uſe, from the place of its growth, &c. or from the Iſlands of Guernſey or Jerſey (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) the Additional duty and Impoſts ſecured; together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																Branches.	DRAWBACK to all places of lawful Exportation.															
By Britiſh in Britiſh ſhips.							By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.									By Britiſh, having been imported in Britiſh ſhips.							By Strangers, having been imported in any legal ſhips.						
The ton.				The gallon.						The ton.				The gallon.			What part drawn back.	The ton.				The gallon.				What part drawn back.	The ton.				The gallon.			
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36																
2	16	4	16	0	2	13	5	—		4	4	7	4	0	4	0	4	—	Old ſubſidy	All but 1 0 0 a ton.	1	16	4	16	0	1	14	4	24	All but 1 5 0 a ton.	2	19	7	4	0	2	16	5	12
2	16	4	16	0	2	13	5	—		2	16	4	16	0	2	13	5	—	Additional duty	All	2	16	4	16	0	2	13	5	—	All	2	16	4	16	0	2	13	5	—
2	16	4	16	0	2	13	5	—		4	4	7	4	0	4	0	4	—	New ſubſidy	All	2	16	4	16	0	2	13	5	—	All	4	4	7	4	0	4	0	4	—
0	18	9	12	0	0	17	6	12		1	8	2	8	0	1	6	6	—	One-third ſubſidy	All	0	18	9	12	0	0	17	6	12	All	1	8	2	8	0	1	6	6	—
1	17	7	4	0	1	15	5	24		2	16	4	16	0	2	13	5	—	Two-thirds ſubſidy	All	1	17	7	4	0	1	15	5	24	All	2	16	4	16	0	2	13	5	—
6	17	7	4	0	6	11	0	12		6	17	7	4	0	6	11	0	12	Impoſt on wine	½ds	4	11	8	16	0	4	7	2	20	½ds	4	11	8	16	0	4	7	2	20
7	10	4	16	0	7	3	1	24		7	10	4	16	0	7	3	1	24	Impoſt 1692	All	7	10	4	16	0	7	3	1	24	All	7	10	4	16	0	7	3	1	24
23	10	0	0	1	10	7	4	12		23	10	0	0	1	10	7	4	12	French duty	Nil										Nil									
0	10	0	0	0	0	9	3	24		0	10	0	0	0	0	9	3	24	Coinage on wine	All	0	10	0	0	0	0	9	3	24	All	0	10	0	0	0	0	9	3	24
8	0	0	0	0	7	12	2	24		8	0	0	0	0	7	12	2	24	Duty on wine 1745	Nil										Nil									
8	0	0	0	0	7	12	2	24		8	0	0	0	0	7	12	2	24	Duty on wine 1763	Nil										Nil									
65	13	7	4	5	2	11	0	12		69	18	2	8	5	6	11	4	12	Total duties filled for ſale	—	22	17	8	16	1	9	15	6	20	—	26	17	4	0	2	1	11	5	8
6	17	7	4	0	6	11	0	12		6	17	7	4	0	6	11	0	12	Deduct impoſt filled	—	4	11	8	16	0	4	7	2	20	—	4	11	8	16	0	4	7	2	20
58	16	0	0	4	8	0	0	—		63	0	7	4	5	0	0	4	—			18	6	0	0	1	5	8	4	—		22	5	7	4	1	9	4	2	24
7	10	4	16	0	7	3	1	24		7	10	4	16	0	7	3	1	24	Add imp. filled for p. uſe	—	5	0	3	4	0	4	15	3	16	—	5	0	3	4	0	4	15	3	16
66	6	4	16	5	3	3	1	24		70	11	0	0	5	7	3	5	24	Total duties filled for private uſe —	—	23	6	3	4	1	10	4	0	16	—	27	5	10	8	2	1	19	6	4

N. B. The drawback on French wine exported, that has been imported by Britiſh in foreign ſhips, is the ſame as the above by ſtrangers; except that the Britiſh man draws back all the Old Subſidy but 20 s. a ton, and the Stranger all but 25 s. a ton.

A TABLE shewing the DUTIES payable on Importation of ONE TON and ONE GALLON of FRENCH WINE into all Ports except LONDON, both by Britiſh and Strangers, and entered in caſks unfilled for ſale, for private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) and the Duties paid down, together with the Drawbacks thereon, to all places of lawful exportation.

DUTIES payable on Importation.																DRAWBACK to all places of lawful Exportation.													
By Britiſh in Britiſh ſhips.							By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.							Branches.	By Britiſh, having been imported in Britiſh ſhips.							By Strangers, having been imported in any legal ſhips.						
The ton.				The gallon.			The ton.				The gallon.				What part drawn back.	The ton.				The gallon.			What part drawn back.	The ton.				The gallon.		
l.	s.	d.	1/20	s.	d.	1/20 1/7 1/36	l.	s.	d.	1/20	s.	d.	1/20 1/7 1/36			l.	s.	d.	1/20 1/7 1/36	s.	d.	1/20 1/7 1/36		l.	s.	d.	1/20 1/7 1/36	s.	d.	1/20 1/7 1/36
2	9	2	8	0	2	6 6 —	3	13	9	12	0	3	10 2 —	Old ſubſidy	All but 1 0 0 a ton.	1	9	2	8 — —	0	1	7 5 24	All but 1 5 0 a ton.	2	8	9	12 — —	0	2	6 3 12
2	5	2	17	0	2	3 0 21	2	5	2	17	0	2	3 0 21	Additional duty	All	2	5	2	17 — —	0	2	3 0 21	All	2	5	2	17 — —	0	2	3 0 21
2	9	2	8	0	2	6 6 —	3	13	9	12	0	3	10 2 —	New ſubſidy	All	2	9	2	8 — —	0	2	6 6 —	All	3	13	9	12 — —	0	3	10 2 —
0	16	4	16	0	0	15 4 12	1	4	7	4	0	1	3 3 —	One-third ſubſidy	All	0	16	4	16 — —	0	0	15 4 12	All	1	4	7	4 — —	0	1	3 3 —
1	12	9	12	0	1	11 1 24	2	9	2	8	0	2	6 6 —	Two-thirds ſubſidy	All	1	12	9	12 — —	0	1	11 1 24	All	2	9	2	8 — —	0	2	6 6 —
5	13	5	10	0	5	8 0 14	5	13	5	10	0	5	8 0 14	Impoſt on Wine	2/3ds	3	15	7	13 2 12	0	3	12 0 9 1/3	2/3ds	3	15	7	13 2 12	0	3	12 0 9 1/3
7	0	4	16	0	6	13 5 —	7	0	4	16	0	6	13 5 —	Impoſt 1692	All	7	0	4	16 — —	0	6	13 5 —	All	7	0	4	16 — —	0	6	13 5 —
23	10	0	0	1	10	7 4 12	23	10	0	0	1	10	7 4 12	French duty	Nil								Nil							
0	10	0	0	0	0	9 3 24	0	10	0	0	0	0	9 3 24	Coinage on wine	All	0	10	0	0 — —	0	0	9 3 24	All	0	10	0	0 — —	0	0	9 3 24
8	0	0	0	0	7	12 2 24	8	0	0	0	0	7	12 2 24	Duty on wine 1745	Nil								Nil							
8	0	0	0	0	7	12 2 24	8	0	0	0	0	7	12 2 24	Duty on wine 1763	Nil								Nil							
62	6	8	7	4	11	7 2 11	66	0	5	19	5	2	17 4 11	Total dut. unfilled for ſale		19	18	10	10 2 12	1	6	19 6 6 1/3		23	7	8	2 2 12	1	10	5 2 30 2/3
5	13	5	10	0	5	8 0 14	5	13	5	10	0	5	8 0 14	Deduct impoſt unfilled		3	15	7	13 2 12	0	3	12 0 9 1/3		3	15	7	13 2 12	0	3	12 0 9 2/3
56	13	2	17	4	5	19 1 33	60	7	0	9	4	9	9 3 33			16	3	2	17 — —	1	3	7 5 33		19	12	0	9 — —	1	6	13 2 21
6	4	1	18	0	5	18 1 26	6	4	1	18	0	5	18 1 26	Add imp. unfill[d] for p. uſe		4	2	9	5 2 12	0	3	18 5 29 1/3		4	2	9	5 2 12	0	3	18 5 29 1/3
62	17	4	15	4	11	17 3 23	66	11	2	7	5	3	7 5 23	Tot. duties unfilled for p. uſe		20	6	0	2 2 12	1	7	6 4 26 1/3		23	14	9	14 2 12	1	10	12 1 14 2/3
6	4	1	18	0	5	18 1 26	6	4	1	18	0	5	18 1 26	Deduct impoſt unfilled		4	2	9	5 2 12	0	3	18 5 29 1/3		4	2	9	5 2 12	0	3	18 5 29 1/3
56	13	2	17	4	5	19 1 33	60	7	0	9	4	9	9 3 33			16	3	2	17 — —	1	3	7 5 33		19	12	0	9 — —	1	6	13 2 21
7	10	4	16	0	7	3 1 24	7	10	4	16	0	7	3 1 24	Add imp. unfilled for retail		5	0	3	4 — —	0	4	15 3 16		5	0	3	4 — —	0	4	15 3 16
64	3	7	13	5	1	2 3 21	57	17	5	5	5	4	12 5 21	Total duties unfilled for retail —		21	3	6	1 — —	1	8	3 2 13		24	12	3	13 — —	1	11	8 6 1

N. B. The Drawback on French wine exported, that has been imported by Britiſh in foreign ſhips, is the ſame as the above by Strangers; except that the Britiſh man draws back all the Old Subſidy but 20 s. a ton, and the Stranger all but 25 s. a ton.

(553)

N° 9.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of FRENCH WINE into all Ports except LONDON, both by Britiſh and Strangers, and entered in caſks unfilled for ſale or private uſe, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) the Additional Duty and Impoſts ſecured, together with the Drawbacks thereon, to all places of lawful exportation.

DUTIES payable on Importation.																DRAWBACK to all places of lawful Exportation.															
By Britiſh in Britiſh ſhips.							By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.							Branches.	By Britiſh, having been imported in Britiſh ſhips.								By Strangers, having been imported in any legal ſhips.							
The ton.				The gallon.				The ton.				The gallon.				What part drawn back.	The ton.				The gallon.				What part drawn back.	The ton.				The gallon.		
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36
2	9	2	8	0	2	6	6	—	3	13	9	12	0	3	10	2	—	Old ſubſidy	All but 1 0 0 a ton.	1	9	2	8	—	—	0	1	7	5	24	All but 1 5 0 a ton.	2	8	9	12	—	—	0	2	6	3	12
2	9	2	8	0	2	6	6	—	2	9	2	8	0	2	6	6	—	Additional duty	All	2	9	2	8	—	—	0	2	6	6	—	All	2	9	2	8	—	—	0	2	6	6	—
2	9	2	8	0	2	6	6	—	3	13	9	12	0	3	10	2	—	New ſubſidy	All	2	9	2	8	—	—	0	2	6	6	—	All	3	13	9	12	—	—	0	3	10	2	—
0	16	4	16	0	0	15	4	12	1	4	7	4	0	1	3	3	—	One-third ſubſidy	All	0	16	4	16	—	—	0	0	15	4	12	All	1	4	7	4	—	—	0	1	3	3	—
1	12	9	12	0	1	11	1	24	2	9	2	8	0	2	6	6	—	Two-thirds ſubſidy	All	1	12	9	12	—	—	0	1	11	1	24	All	2	9	2	8	—	—	0	2	6	6	—
5	19	11	4	0	5	14	1	20	5	19	11	4	0	5	14	1	20	Impoſt on wine	⅔ds	3	19	11	9	2	12	0	3	16	1	1	1/3	⅔ds	3	19	11	9	2	12	0	3	16	1	1	1/3
7	10	4	16	0	7	3	1	24	7	10	4	16	0	7	3	1	24	Impoſt 1692	All	7	10	4	16	—	—	0	7	3	1	24	All	7	10	4	16	—	—	0	7	3	1	24
23	10	0	0	1	10	7	4	12	23	10	0	0	1	10	7	4	12	French duty	Nil												Nil											
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine	All	0	10	0	0	—	—	0	0	9	3	24	All	0	10	0	0	—	—	0	0	9	3	24
8	0	0	0	0	7	12	2	24	8	0	0	0	0	7	12	2	24	Duty on wine 1745	Nil												Nil											
8	0	0	0	0	7	12	2	24	8	0	0	0	0	7	12	2	24	Duty on wine 1763	Nil												Nil											
63	7	1	12	5	0	6	5	20	67	0	11	4	5	3	17	0	20	Total dut. unfilled for ſale		20	17	1	17	2	12	1	7	17	2	1	1/3		24	5	11	9	2	12	1	11	2	5	25	⅔
5	19	11	4	0	5	14	1	20	5	19	11	4	0	5	14	1	20	Deduct impoſt unfilled		3	19	11	9	2	12	0	3	16	1	1	1/3		3	19	11	9	2	12	0	3	16	1	1	⅔
57	7	2	8	4	6	12	4	—	61	1	0	0	4	10	2	6	—			16	17	2	8	—	—	1	4	1	1	—		20	6	0	0	—	—	1	7	6	4	24
6	11	2	8	0	6	4	6	24	6	11	2	8	0	6	4	6	24	Add imp. unfill[d] for p. uſe		4	7	5	12	—	—	0	4	3	2	4			4	7	5	12	—	—	0	4	3	2	4
63	18	4	16	5	0	17	3	24	67	12	2	8	5	4	7	5	24	Tot. duties unfilled for p. uſe		21	4	8	0	—	—	1	8	4	3	4			24	13	5	12	—	—	1	11	9	6	28

N. B. The Drawback on French wine exported, that has been imported by Britiſh in foreign ſhips, is the ſame as the above by Strangers; except that the Britiſh man draws back all the Old Subſidy but 20 s. a ton, and the Stranger all but 25 s. a ton.

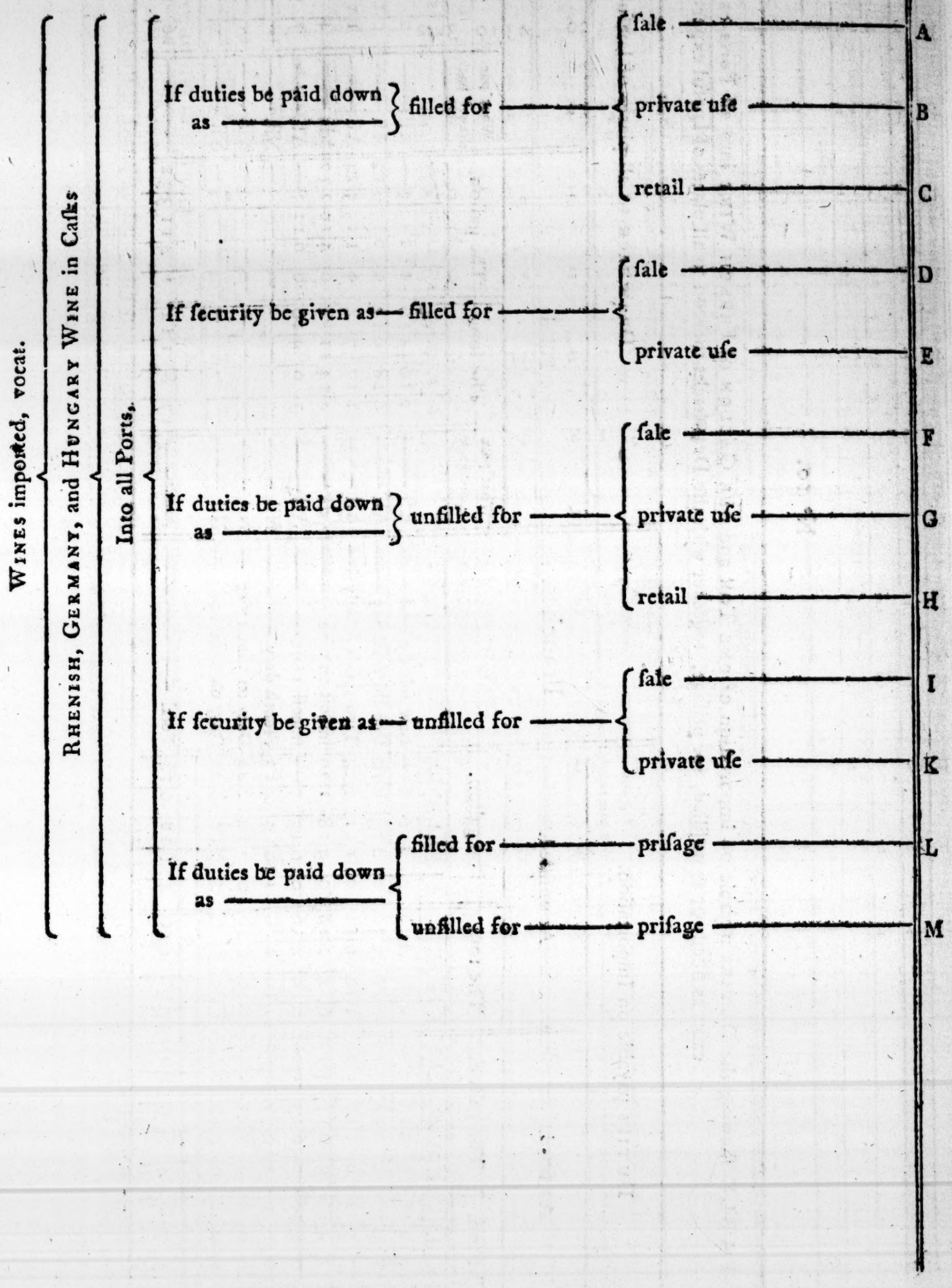
N° 10.

A TABLE ſhewing the **DUTIES** payable on importation of **ONE TON** and **ONE GALLON** of **FRENCH WINE** into all Ports except **LONDON**, and entered in caſks as filled, or as unfilled, for priſage, together with the Drawbacks thereon to all places of lawful exportation.

Duties payable on Importation.								Branches.	Drawback to all places of lawful Exportation.								
As filled.				As unfilled.					Filled.				Unfilled.				
The ton.		The gallon.		The ton.		The gallon.			What part drawn back.	The ton.		The gallon.	What part drawn back	The ton.		The gallon.	
l.	s. d. $\frac{1}{20}$	s. d. $\frac{1}{20}$ $\frac{1}{7}$ $\frac{1}{36}$		l.	s. d. $\frac{1}{20}$	s. d. $\frac{1}{20}$ $\frac{1}{7}$ $\frac{1}{36}$				l.	s. d. $\frac{1}{20}$	s. d. $\frac{1}{20}$ $\frac{1}{7}$ $\frac{1}{36}$		l.	s. d. $\frac{1}{20}$ $\frac{1}{7}$ $\frac{1}{36}$	s. d. $\frac{1}{20}$ $\frac{1}{7}$ $\frac{1}{36}$	
2	16 4 16	0 2 13 5 —		2	9 2 8	0 2 6 6 —	New ſubſidy		All	2	16 4 16	0 2 13 5 —	All	2	9 2 8 — —	0 2 6 6 —	
0	18 9 12	0 0 17 6 12		0	16 4 16	0 0 15 4 12	One-third ſubſidy		All	0	18 9 12	0 0 17 6 12	All	0	16 4 16 — —	0 0 15 4 12	
1	17 7 4	0 1 15 5 24		1	12 9 12	0 1 11 1 24	Two-thirds ſubſidy		All	1	17 7 4	0 1 15 5 24	All	1	12 9 12 — —	0 1 11 1 24	
7	2 4 16	0 6 15 4 12		6	4 1 18	0 5 18 1 26	Impoſt on wine —		$\frac{2}{3}$ds	4	14 11 4	0 4 10 2 32	$\frac{2}{3}$ds	4	2 9 5 2 12	0 3 18 5 29 $\frac{2}{3}$	
7	0 4 16	0 6 13 5 —		7	0 4 16	0 6 13 5 —	Impoſt 1692		All	7	0 4 16	0 6 13 5 —	All	7	0 4 16 — —	0 6 13 5 —	
23	10 0 0	1 10 7 4 12		23	10 0 0	1 10 7 4 12	French duty		Nil				Nil				
8	0 0 0	0 7 12 2 24		8	0 0 0	0 7 12 2 24	Duty on wine 1745		Nil				Nil				
8	0 0 0	0 7 12 2 24		8	0 0 0	0 7 12 2 24	Duty on wine 1763		Nil				Nil				
59	5 7 4	4 8 9 1 —		57	12 11 10	4 6 18 0 14	Total			17	8 1 12	1 4 11 3 32		16	1 6 17 2 12	1 3 6 1 29 $\frac{1}{3}$	

Nº III.

A TABLE ſhewing the amount of the DUTIES payable upon one Ton and one Gallon of RHENISH, GERMANY, and HUNGARY WINE in Caſks, imported INTO ALL PORTS.



	Paid on Importation.																		Numerical References to the Tables following, from which these Totals are taken.
	By British in British ships.									By Strangers in any legal ships, or By British in foreign ships, of the built of the country, &c.									
	The ton.						The gallon.						The ton						
	l.	s.	d.	1/20	1/7	1/30	l.	s.	d.	1/20	1/7	1/30	l.	s.	d.	1/20	1/7	1/30	
A	39	2	0	1	4	—	0	3	1	4	5	26	43	10	3	2	—	—	
B	40	0	3	1	2	—	0	3	2	2	1	12	44	8	6	0	—	—	1
C	40	12	3	1	2	—	0	3	2	1	3	12	45	0	6	0	—	—	
D	39	17	7	4	—	—	0	3	1	19	4	12	44	5	9	1	2	—	
E	40	16	9	1	2	—	0	3	2	17	6	12	45	5	0	0	—	—	2
F	35	7	0	6	—	—	0	2	9	1	3	2	18	39	4	5	2	—	—
G	36	3	0	1	8	—	0	2	10	8	4	18	40	0	5	1	4	—	—
H	38	2	5	5	—	—	0	3	0	6	0	33	41	19	10	1	—	—	3
I	36	0	8	8	—	—	0	2	10	6	2	24	39	18	1	4	—	—	
K	36	17	7	4	—	—	0	2	11	2	3	12	40	15	0	0	—	—	4
L	30	18	4	1	6	—	0	2	5	8	6	24	—	—	—	—	—	—	5
M	28	2	2	1	7	—	0	2	2	1	5	3	9	—	—	—	—	—	—	6

N° IV.

A TABLE ſhewing the amount of the DRAWBACKS payable upon one Ton and one Gallon of RHENISH, GERMANY, and HUNGARY WINES in Caſks, imported INTO ALL PORTS, exported by Britiſh or by Strangers, to all places of lawful exportation, other than the Britiſh colonies and plantations in America.

WINES imported, vocat.

RHENISH, GERMANY, and HUNGARY WINE, in caſks

Into all Ports,

- If duties have been paid down as — filled for
  - ſale — A
  - private uſe — B
  - retail — C
- If ſecurity has been given as — filled for
  - ſale — D
  - private uſe — E
- If duties have been paid down as — unfilled for
  - ſale — F
  - private uſe — G
  - retail — H
- If ſecurity has been given as — unfilled for
  - ſale — I
  - private uſe — K
- If duties be paid down as
  - filled for — priſage — L
  - unfilled for — priſage — M

Repaid on Exportation.

To all Places of lawful Exportation, other than the Britiſh Colonies or Plantations in America;

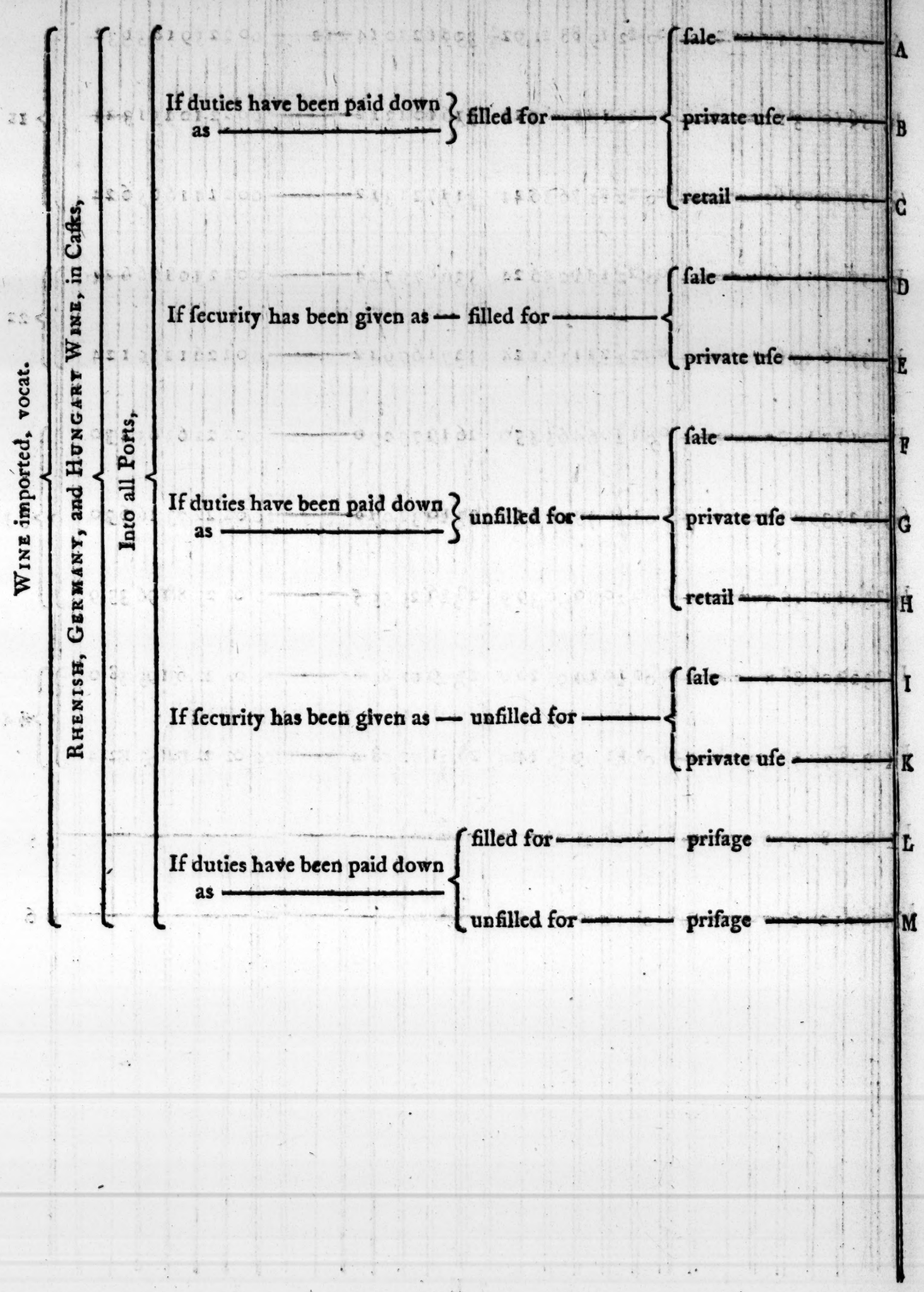
Having been imported

	By Britiſh.												By Strangers.												Numerical References to the Tables following, from which theſe totals are taken.
	The ton.						The gallon.						The ton.						The gallon.						
	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	
A	26	13	8	17	2	12	0	2	1	8	2	9 1/3	30	16	11	5	2	12	0	2	5	7	3	33 1/3	1
B	27	5	10	16	—	—	0	2	1	19	6	12	31	9	1	4	—	—	0	2	5	19	1	—	1
C	27	13	10	16	—	—	0	2	2	7	3	24	31	17	1	4	—	—	0	2	6	6	5	12	
D	27	5	7	4	—	—	0	2	1	19	4	12	31	8	9	12	—	—	0	2	5	18	6	—	2
E	27	18	4	16	—	—	0	2	2	11	5	24	32	1	7	4	—	—	0	2	6	11	0	12	
F	23	7	1	3	—	—	0	1	10	4	5	35	26	19	5	19	—	—	0	2	1	13	5	23	
G	23	17	9	11	—	—	0	1	10	15	0	11	27	10	2	7	—	—	0	2	2	3	6	35	3
H	25	4	0	9	—	—	0	2	0	0	0	9	28	16	5	5	—	—	0	2	3	8	6	33	
I	23	17	6	8	—	—	0	1	10	14	5	20	27	9	11	4	—	—	0	2	2	3	5	8	
K	24	8	9	12	—	—	0	1	11	5	3	24	28	1	2	8	—	—	0	2	2	14	3	12	4
L	19	4	0	0	—	—	0	1	6	5	5	—	—	—	—	—	—	—	—	—	—	—	—	—	5
M	16	16	11	10	—	—	0	1	4	0	6	14	—	—	—	—	—	—	—	—	—	—	—	—	6

†

N° V.

A TABLE ſhewing the amount of the **Drawbacks** payable upon one Ton and one Gallon of **Rhenish, Germany,** and **Hungary Wine** in Caſks, imported into **all Ports,** exported by Britiſh or by Strangers to the Britiſh colonies or plantations in America.



	Repaid on Exportation. To the British Colonies or Plantations in America; Having been imported																Numerical References to the Tables following, from which these Totals are taken.
	By British.									By Strangers.							
	The ton.						The gallon.					The ton.					The gallon.					
	l.	s.	d.	1/20	1/7	1/30	l.	s.	d.	1/20	1/7	1/30	l.	s.	d.	1/20	1/7	1/30	l.	s.	d.	1/20	1/7	1/30	
A	35	12	0	14	—	—	0	2	9	18	1	2	35	12	0	14	—	—	0	2	9	18	1	2	
B	36	10	3	12	—	—	0	2	10	15	3	24	36	10	3	12	—	—	0	2	10	15	3	24	1
C	37	2	3	12	—	—	0	2	11	6	6	24	37	2	3	12	—	—	0	2	11	6	6	24	
D	36	7	7	4	—	—	0	2	10	12	6	24	36	7	7	4	—	—	0	2	10	12	6	24	2
E	37	6	9	12	—	—	0	2	11	11	1	24	37	6	9	12	—	—	0	2	11	11	1	24	
F	31	17	0	6	—	—	0	2	6	6	4	30	31	17	0	6	—	—	0	2	6	6	4	30	
G	32	13	0	18	—	—	0	2	7	1	6	30	32	13	0	18	—	—	0	2	7	1	6	30	3
H	34	12	5	5	—	—	0	2	8	19	3	9	34	12	5	5	—	—	0	2	8	19	3	9	
I	32	10	8	8	—	—	0	2	6	19	5	0	32	10	8	8	—	—	0	2	6	19	5	0	4
K	33	7	7	4	—	—	0	2	7	15	5	24	33	7	7	4	—	—	0	2	7	15	5	24	
L	27	8	4	16	—	—	0	2	2	2	2	0	—	—	—	—	—	—	—	—	—	—	—	—	5
M	24	12	2	17	—	—	0	1	11	8	5	21	—	—	—	—	—	—	—	—	—	—	—	—	6

N° 1.

A TABLE shewing the DUTIES payable on Importation of ONE TON and ONE GALLON of RHENISH, GERMANY, and HUNGARY WINE into all Ports, both by British and Strangers, and entered in casks filled for sale, private use, or retail, from the place of its growth, &c. or from the islands of Guernsey or Jersey, (by proper certificates under the directions of the act of the 8 Geo. III. cap. 23.) and the Duties paid down, together with the Drawbacks thereon, to all places of lawful exportation.

DUTIES payable on Importation.														DRAWBACK payable on Exportation.													
By British in British ships.							By Strangers in any legal ships, or by British in foreign ships, of the built of the country. &c.							To all places of lawful exportation, other than the British colonies or plantations in America. By British.							To any of the British colonies or plantations in America, under the security prescribed by law. By British, or by Strangers.						
The ton.				The gallon.			The ton.				The gallon.			Branches.	What part drawn back.	The ton.					The gallon.				What part drawn back.	The ton.					The gallon.			
l.	s.	d.	1/20	s.	d.	1/20 1/7 1/30	l.	s.	d.	1/20	s.	d.	1/20 1/7 1/30			l.	s.	d.	1/20 1/7 1/30	s.	d.	1/20 1/7 1/30		l.	s.	d.	1/20 1/7 1/30	s.	d.	1/20 1/7 1/30
5	17	7	4	0	5	12 0 —	7	7	0	0	0	7	0 0 —	Old subsidy	All but 1 0 0 a ton.	4	17	7	4 — —	0	4	12 6 24	All	5	17	7	4 — —	0	5	12 0 —
2	14	3	12	0	2	11 5 —	2	14	3	12	0	2	11 5 —	Additional duty	All	2	14	3	12 — —	0	2	11 5 —	All	2	14	3	12 — —	0	2	11 5 —
5	17	7	4	0	5	12 0 —	7	7	0	0	0	7	0 0 —	New subsidy	All	5	17	7	4 — —	0	5	12 0 —	All	5	17	7	4 — —	0	5	12 0 —
1	19	2	8	0	1	17 2 12	2	9	0	0	0	2	6 4 24	One-third subsidy	All	1	19	2	8 — —	0	1	17 2 12	All	1	19	2	8 — —	0	1	17 2 12
3	18	4	16	0	3	14 4 24	4	18	0	0	0	4	13 2 12	Two-thirds subsidy	All	3	18	4	16 — —	0	3	14 4 24	All	3	18	4	16 — —	0	3	14 4 24
10	4	11	10	0	9	15 1 14	10	4	11	10	0	9	15 1 14	Impost on wine	⅓ds	6	16	7	13 2 12	0	6	10 0 33 ⅓	All	10	4	11	10 — —	0	9	15 1 14
0	10	0	0	0	0	9 3 24	0	10	0	0	0	0	9 3 24	Coinage on wine	All	0	10	0	0 — —	0	0	9 3 24	All	0	10	0	0 — —	0	0	9 3 24
4	0	0	0	0	3	16 1 12	4	0	0	0	0	3	16 1 12	Duty on wine 1745	Nil								All	4	0	0	0 — —	0	3	16 1 12
4	0	0	0	0	3	16 1 12	4	0	0	0	0	3	16 1 12	Duty on wine 1763	Nil								All but 3 10 0 a ton.	0	10	0	0 — —	0	0	9 3 24
39	2	0	14	3	1	4 5 26	43	10	3	2	3	5	8 5 26	Total duties filled for sale		26	13	8	17 2 12	2	1	8 2 9 ⅓ ⅓		35	12	0	14 — —	2	9	18 1 2
10	4	11	10	0	9	15 1 14	10	4	11	10	0	9	15 1 14	Deduct impost filled		6	16	7	13 2 12	0	6	10 0 33 ⅓ ⅓		10	4	11	10 — —	0	9	15 1 14
28	17	1	4	2	3	9 4 12	33	5	3	12	2	7	13 4 12			19	17	1	4 — —	1	6	18 1 12		25	7	1	4 — —	2	0	2 6 24
11	3	2	8	0	10	12 4 —	11	3	2	8	0	10	12 4 —	Add imp. filled for p. use		7	18	9	12 — —	0	7	1 5 —		11	3	2	8 — —	0	10	12 4 —
40	0	3	12	3	2	2 1 12	44	8	6	0	3	6	6 1 12	Tot. duties as filled for p. use		27	5	10	16 — —	2	1	19 6 12		36	10	3	12 — —	2	10	15 3 24
11	3	2	8	0	10	12 4 —	11	3	2	8	0	10	12 4 —	Deduct impost filled		7	8	9	12 — —	0	7	1 5 —		11	3	2	8 — —	0	10	12 4 —
28	17	1	4	2	3	9 4 12	33	5	3	12	2	7	13 4 12			19	17	1	4 — —	1	6	18 1 12		25	7	1	4 — —	2	0	2 6 24
11	15	2	8	0	11	4 0 —	11	15	2	8	0	11	4 0 —	Add imp. filled for retail		7	16	9	12 — —	0	7	9 2 12		11	15	2	8 — —	0	11	4 0 —
40	12	3	12	3	2	13 4 12	45	0	6	0	3	6	17 4 12	Total duties filled for retail		27	13	10	16 — —	2	2	7 3 24		37	2	3	12 — —	2	11	6 6 24

N. B. To the above Drawback by British to all places of lawful exportation, add the following sum to give the amount of the Strangers Drawback, viz. £ 4 3 2 $\frac{8}{20}$ per ton, which is £ 0 0 3 $\frac{19}{20}$ $\frac{1}{7}$ $\frac{24}{30}$ per gallon, to each total as filled for sale, private use, and retail; for the Drawback to the British colonies or plantations in America is the same, whether the wine has been imported by British or Strangers.

N° 2.

A TABLE ſhewing the DUTIES payable on importation of ONE TON and ONE GALLON of RHENISH, GERMANY, and HUNGARY WINE into all Ports both by Britiſh and Strangers, and entered in caſks filled for ſale, or private uſe, from the place of its growth, &c. or from the Iſlands of Guernſey or Jerſey (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) the Additional duty and Impoſt bonded; together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.														Branches.	DRAWBACK payable on Exportation.													
By Britiſh in Britiſh ſhips.								By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.							To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.								To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.							
The ton.				The gallon.				The ton.				The gallon.			What part drawn back.	The ton.				The gallon.				What part drawn back.	The ton.				The gallon.			
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36
5	17	7	4	0	5	12	0	—	7	7	0	0	0	7	0	0	—	Old ſubſidy	All but 1 0 0 a ton.	4	17	7	4	0	4	12	6	24	All	5	17	7	4	0	5	12	0	—
2	18	9	12	0	2	16	0	—	2	18	9	12	0	2	16	0	—	Additional duty	All	2	18	9	12	0	2	16	0	—	All	2	18	9	12	0	2	16	0	—
5	17	7	4	0	5	12	0	—	7	7	0	0	0	7	0	0	—	New ſubſidy	All	5	17	7	4	0	5	12	0	—	All	5	17	7	4	0	5	12	0	—
1	19	2	8	0	1	17	2	12	2	9	0	0	0	2	6	4	24	One-third ſubſidy	All	1	19	2	8	0	1	17	2	12	All	1	19	2	8	0	1	17	2	12
3	18	4	16	0	3	14	4	24	4	18	0	0	0	4	13	2	12	Two-thirds ſubſidy	All	3	18	4	16	0	3	14	4	24	All	3	18	4	16	0	3	14	4	24
10	16	0	0	0	10	5	5	—	10	16	0	0	0	10	5	5	—	Impoſt on wine	2/3ds	7	4	0	0	0	6	17	1	—	All	10	16	0	0	0	10	5	5	—
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine	All	0	10	0	0	0	0	9	3	24	All	0	10	0	0	0	0	9	3	24
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1745	Nil										All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1763	Nil										All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
39	17	7	4	3	1	19	4	12	44	5	9	12	3	6	3	4	12	Total duties filled for ſale		27	5	7	4	2	1	19	4	12		36	7	7	4	2	10	12	6	24
10	16	0	0	0	10	5	5	—	10	16	0	0	0	10	5	5	—	Deduct impoſt filled		7	4	0	0	0	6	17	1	—		10	16	0	0	0	10	5	5	—
29	1	7	4	2	3	13	6	12	33	9	9	12	2	7	17	6	12			20	1	7	4	1	7	2	3	12		25	11	7	4	2	0	7	1	24
11	15	2	8	0	11	4	0	—	11	15	2	8	0	11	4	0	—	Add imp. filled for p. uſe		7	16	9	12	0	7	9	2	12		11	15	2	8	0	11	4	0	—
40	16	9	12	3	2	17	6	12	45	5	0	0	3	7	1	6	12	Total duties filled for private uſe		27	18	4	16	2	2	11	5	24		37	6	9	12	2	11	11	1	24

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers drawback, viz. £ 4 3 2 0/10 per ton, which is £ 0 0 3 19/20 1/7 24/36 per gallon to each total as filled for ſale and private uſe; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.

N° 3.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of RHENISH, GERMANY, and HUNGARY WINES into all Ports, both by Britiſh and Strangers, and entered in caſks unfilled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) Duties paid down, together with the Drawbacks thereon, to all places of lawful exportation.

DUTIES payable on Importation.																DRAWBACK payable on Exportation.													
By Britiſh in Britiſh ſhips.							By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.							Branches.	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.							To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, or by Strangers.						
The ton.				The gallon.				The ton.				The gallon.				What part drawn back.	The ton.				The gallon.				What part drawn back	The ton.				The gallon.			
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36
5	3	2	8	0	4	18	2	—	6	9	0	—	0	6	2	6	—	Old ſubſidy	All but 1 0 0 a ton.	4	3	2	8	0	3	19	1	24	All	5	3	2	8	0	4	18	2	—
2	7	7	13	0	2	5	2	21	2	7	7	13	0	2	5	2	21	Additional duty	All	2	7	7	13	0	2	5	2	21	All	2	7	7	13	0	2	5	2	21
5	3	2	8	0	4	18	2	—	6	9	0	—	0	6	2	6	—	New ſubſidy	All	5	3	2	8	0	4	18	2	—	All	5	3	2	8	0	4	18	2	—
1	14	4	16	0	1	12	5	12	2	3	0	—	0	2	0	6	24	One-third ſubſidy	All	1	14	4	16	0	1	12	5	12	All	1	14	4	16	0	1	12	5	12
3	8	9	12	0	3	5	3	24	4	6	0	—	0	4	1	6	12	Two-thirds ſubſidy	All	3	8	9	12	0	3	5	3	24	All	3	8	9	12	0	3	5	3	24
8	19	9	9	0	8	11	1	21	8	19	9	9	0	8	11	1	21	Impoſt on Wine	2/3ds	5	19	10	6	0	5	14	1	2	All	8	19	9	9	0	8	11	1	21
0	10	0	0	0	0	9	3	24	0	10	0	—	0	0	9	3	24	Coinage on wine	All	0	10	0	0	0	0	9	3	24	All	0	10	0	0	0	0	9	3	24
4	0	0	0	0	3	16	1	12	4	0	0	—	0	3	16	1	12	Duty on wine 1745	Nil										All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	4	0	0	—	0	3	16	1	12	Duty on wine 1763	Nil										All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
35	7	0	6	2	9	13	2	18	39	4	5	2	3	1	7	0	18	Total dut. unfilled for ſale		23	7	1	3	1	10	4	5	35		31	17	0	6	2	6	6	4	30
8	19	9	9	0	8	11	1	21	8	19	9	9	0	8	11	1	21	Deduct impoſt unfilled		5	19	10	6	0	5	14	1	2		8	19	9	9	0	8	11	1	21
26	7	2	17	2	1	2	0	33	30	4	7	15	2	4	15	5	33			17	7	2	17	1	4	10	4	33		22	17	2	17	1	9	15	3	9
9	15	10	1	0	9	6	3	21	9	15	10	1	0	9	6	0	32	Add imp. unfill[d] for p. uſe		6	10	6	14	0	6	4	2	14		9	15	10	1	0	9	6	3	21
36	3	0	18	2	10	8	4	18	40	0	5	14	3	2	2	2	18	Tot. duties unfilled for p. uſe		23	17	9	11	1	10	15	0	11		32	13	0	18	2	7	1	6	30
9	15	10	1	0	9	6	3	21	9	15	10	1	0	9	6	3	21	Deduct impoſt unfilled		6	10	6	14	0	6	4	2	14		9	15	10	1	0	9	6	3	21
26	7	2	17	2	1	2	0	33	30	4	7	13	2	4	15	5	33			17	7	2	17	1	4	10	4	33		22	17	2	17	1	9	15	3	9
11	15	2	8	0	11	4	0	—	11	15	2	8	0	11	4	0	—	Add imp. unfilled for retail		7	16	9	12	0	7	9	2	12		11	15	2	8	0	11	4	0	—
38	2	5	5	3	0	6	0	33	41	19	10	1	3	3	19	5	33	Total duties unfilled for retail		25	4	0	9	2	0	0	0	9		34	12	5	5	2	8	19	3	9

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz. £ 3 12 4 16/20 per ton, which is £ 0 0 3 9/20 6/7 24/36 per gallon, to each total as filled for ſale, private uſe, and retail; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.

N° 4.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of RHENISH, GERMANY, and HUNGARY WINE, into all Ports, both by Britiſh and Strangers, and entered in caſks unfilled for ſale or private uſe, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) the Additional Duty and Impoſts bonded, together with the Drawbacks thereon, to all places of lawful exportation.

DUTIES payable on Importation.															DRAWBACK payable on Exportation.													
By Britiſh in Britiſh ſhips.								By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.							Branches.	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.								To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.							
The ton.				The gallon.				The ton.				The gallon.				What part drawn back.	The ton.				The gallon.				What part drawn back.	The ton.				The gallon.			
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/360	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/360		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/360		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/360
5	3	2	8	0	4	18	2	—	6	9	0	0	0	6	2	6	—	Old ſubſidy	All but 1 0 0 a ton.	4	3	2	8	0	3	19	1	24	All	5	3	2	8	0	4	18	2	—
2	11	7	4	0	2	9	1	—	2	11	7	4	0	2	9	1	—	Additional duty	All	2	11	7	4	0	2	9	1	—	All	2	11	7	4	0	2	9	1	—
5	3	2	8	0	4	18	2	—	6	9	0	0	0	6	2	6	—	New ſubſidy	All	5	3	2	8	0	4	18	2	—	All	5	3	2	8	0	4	18	2	—
1	14	4	16	0	1	12	5	12	2	3	0	0	0	2	0	6	24	One-third ſubſidy	All	1	14	4	16	0	1	12	5	12	All	1	14	4	16	0	1	12	5	12
3	8	9	12	0	3	5	3	24	4	6	0	0	0	4	1	6	12	Two-thirds ſubſidy	All	3	8	9	12	0	3	5	3	24	All	3	8	9	12	0	3	5	3	24
9	9	6	0	0	9	0	3	12	9	9	6	0	0	9	0	3	12	Impoſt on wine	2/3ds	6	6	4	0	0	6	0	2	8	All	9	9	6	0	0	9	0	3	12
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine	All	0	10	0	0	0	0	9	3	24	All	0	10	0	0	0	0	9	3	24
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1745	Nil										All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	4	0	9	0	0	3	16	1	12	Duty on wine 1763	Nil										All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
36	0	8	8	2	10	6	2	24	39	18	1	4	3	2	0	0	24	Total dut. unfilled for ſale	—	23	17	6	8	1	10	14	5	20	—	32	10	8	8	2	6	19	5	—
9	9	6	0	0	9	0	3	12	9	9	6	0	0	9	0	3	12	Deduct impoſt unfilled	—	6	6	4	0	0	6	0	2	8	—	9	9	6	0	0	9	0	3	12
26	11	2	8	2	1	5	6	12	30	8	7	4	2	4	19	4	12			17	11	2	8	1	4	14	3	12	—	23	1	2	8	1	9	19	1	24
10	6	4	16	0	9	16	4	—	10	6	4	16	0	9	16	4	—	Add imp. unfill[d] for p. uſe	—	6	17	7	4	0	6	11	0	12	—	10	6	4	16	0	9	16	4	—
36	17	7	4	2	11	2	3	12	40	15	0	0	3	2	16	1	12	Tot. duties unfilled for p. uſe	—	24	8	9	12	1	11	5	3	24	—	33	7	7	4	2	7	15	5	24

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz £ 3 12 4 16/20 per ton, which is £ 0 0 3 8/20 6/7 24/360 per gallon, to each total as filled for ſale and private uſe; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.

N° 5.

A TABLE ſhewing the DUTIES payable on importation of ONE TON and ONE GALLON of RHENISH, GERMANY, and HUNGARY WINES into all Ports, and entered as filled for priſage, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES Payable on Importation.								Branches.	DRAWBACK payable on Exportation.											
									To all places of lawful exportation, other than the Britiſh colonies or plantations in America.							To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law.					
The ton.				The gallon.					What part drawn back.	The ton.				The gallon.				What part drawn back	The ton.				The gallon.			
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36
5	17	7	4	0	5	12	0		New ſubſidy	All	5	17	7	4	0	5	12	0		All	5	17	7	4	0	5	12	0	
1	19	2	8	0	1	17	2	12	One-third ſubſidy	All	1	19	2	8	0	1	17	2	12	All	1	19	2	8	0	1	17	2	12
3	18	4	16	0	3	14	4	24	Two-thirds ſubſidy	All	3	18	4	16	0	3	14	4	24	All	3	18	4	16	0	3	14	4	24
11	3	2	8	0	10	12	4		Impoſt on wine	2/3ds	7	8	9	12	0	7	1	5		All	11	3	2	8	0	10	12	4	
4	0	0	0	0	3	16	1	12	Duty on wine 1745	Nil										All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	Duty on wine 1763	Nil										All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
30	18	4	16	2	5	8	6	24	Total		19	4	0	0	1	6	5	5			27	8	4	16	2	2	2	2	

A TABLE shewing the DUTIES payable on importation of ONE TON and ONE GALLON of RHENISH, GERMANY, and HUNGARY WINES into all Ports, and entered as unfilled for prisage, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.								Branches.	DRAWBACK payable on Exportation.													
									To all places of lawful exportation, other than the British colonies or plantations in America.								To any of the British colonies or plantations in America, under the security prescribed by law.							
The ton.				The gallon.					What part drawn back.	The ton.				The gallon.				What part drawn back	The ton.				The gallon.			
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36
5	3	2	8	0	4	18	2		All	5	3	2	8	0	4	18	2		All	5	3	2	8	0	4	18	2	
1	14	4	16	0	1	12	5	12	All	1	14	4	16	0	1	12	5	12	All	1	14	4	16	0	1	12	5	12
3	8	9	12	0	3	5	3	24	All	3	8	9	12	0	3	5	3	24	All	3	8	9	12	0	3	5	3	24
9	15	10	1	0	9	6	3	21	All	9	15	10	1	0	9	6	3	21	All	9	15	10	1	0	9	6	3	21
4	0	0	0	0	3	16	1	12	Nil										All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	Nil										All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
28	2	2	17	2	2	15	3	9		16	16	11	10	1	4	0	6	14		24	12	2	17	1	11	8	5	21

Branches.
New subsidy
One-third subsidy
Two-thirds subsidy
Impost on wine
Duty on wine 1745
Duty on wine 1763
Total

N° VI.

A TABLE ſhewing the amount of the DUTIES payable upon ONE TON and ONE GALLON of PORTUGAL and MADERA WINE in Caſks, imported into the PORT of LONDON, and INTO ALL OTHER PORTS IN GREAT-BRITAIN.

- WINES imported, vocat.
  - PORTUGAL and MADERA WINE, in Caſks,
    - Into the Port of LONDON
      - If duties be paid down as — filled for
        - ſale — A
        - private uſe — B
        - retail — C
      - If ſecurity be given as — filled for
        - ſale — D
        - private uſe — E
      - If duties be paid down as — unfilled for
        - ſale — F
        - private uſe — G
        - retail — H
      - If ſecurity be given as — unfilled for
        - ſale — I
        - private uſe — K
      - If duties be paid down as
        - filled for — priſage — L
        - unfilled for — priſage — M
    - Into all Ports, except LONDON
      - If duties be paid down as — filled for
        - ſale — N
        - private uſe — O
        - retail — P
      - If ſecurity be given as — filled for
        - ſale — Q
        - private uſe — R
      - If duties be paid down as — unfilled for
        - ſale — S
        - private uſe — T
        - retail — U
      - If ſecurity be given as — unfilled for
        - ſale — V
        - private uſe — W
      - If duties be paid down as
        - filled for — priſage — X
        - unfilled for — priſage — Y

	Paid on Importation.																		Numerical References to the Tables following, from which these totals are taken.
	By Britiſh in Britiſh ſhips.									By Strangers in any legal ſhips, or By Britiſh in foreign ſhips, of the built of the country, &c.									
	The ton.						The gallon.						The ton.						The gallon.						
	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	
A	32	8	3	2			0	2	6	16	2	26	36	9	3	2			0	2	10	14	3	26	
B	33	6	6	0			0	2	7	14	5	12	37	7	6	0			0	2	11	11	6	12	1
C	33	18	6	0			0	2	8	6	1	12	37	19	6	0			0	3	0	3	2	12	
D	33	3	9	12			0	2	7	12	1	12	37	4	9	12			0	2	11	9	2	12	
E	34	3	0	0			0	2	8	10	3	12	38	4	0	0			0	3	0	7	4	12	2
F	29	4	0	6			0	2	3	16	1	18	32	14	2	14			0	2	7	3	0	18	
G	30	0	0	18			0	2	4	11	3	18	33	10	3	6			0	2	7	18	2	18	3
H	31	19	5	5			0	2	6	8	6	33	35	9	7	13			0	2	9	15	5	33	
I	29	17	8	8			0	2	4	9	1	24	33	7	10	16			0	2	7	16	0	24	
K	30	14	7	4			0	2	5	5	2	12	34	4	9	12			0	2	8	12	1	12	4
L	26	6	0	0			0	2	1	0	6	24													5
M	23	17	0	9			0	1	10	14	2	9													6
N	28	7	3	2			0	2	3	0	1	26	32	8	3	2			0	2	6	17	2	26	
O	29	5	6	0			0	2	3	17	4	12	33	6	6	0			0	2	7	14	5	12	7
P	29	17	6	0			0	2	4	9	0	12	33	18	6	0			0	2	8	6	1	12	
Q	29	2	9	12			0	2	3	15	0	12	33	3	9	12			0	2	7	12	1	12	
R	30	2	0	0			0	2	4	13	2	12	34	3	0	0			0	2	8	10	3	12	8
S	25	13	9	18			0	2	0	9	2	18	29	4	0	6			0	2	3	16	1	18	
T	26	9	10	10			0	2	1	4	4	18	30	0	0	18			0	2	4	11	3	18	9
U	28	9	2	17			0	2	3	2	0	33	31	19	5	5			0	2	6	8	6	33	
V	26	7	6	0			0	2	1	2	2	24	29	17	8	8			0	2	4	9	1	24	
W	27	4	4	16			0	2	1	18	3	12	30	14	7	4			0	2	5	5	2	12	10
X	23	12	0	0			0	1	10	9	3	24													11
Y	21	10	2	17			0	1	8	9	5	9													12

N° VII.

A TABLE ſhewing the amount of the **DRAWBACKS** payable upon **ONE TON** and **ONE GALLON** of **PORTUGAL** and **MADERA WINE** in Caſks, imported into the **PORT** of **LONDON**, and **INTO ALL OTHER PORTS IN GREAT-BRITAIN**, exported by Britiſh or by Strangers to all places of lawful exportation, other than the Britiſh colonies or plantations in America.

WINES imported, vocat. — **PORTUGAL** and **MADERA WINE**, in Caſks,

Into the Port of LONDON

If duties have been paid down as	filled for	ſale	A
		private uſe	B
		retail	C
If ſecurity has been given as	filled for	ſale	D
		private uſe	E
If duties have been paid down as	unfilled for	ſale	F
		private uſe	G
		retail	H
If ſecurity has been given as	unfilled for	ſale	I
		private uſe	K
If duties have been paid down as	filled for	priſage	L
	unfilled for	priſage	M

Into all Ports, except London

If duties have been paid down as	filled for	ſale	N
		private uſe	O
		retail	P
If ſecurity has been given as	filled for	ſale	Q
		private uſe	R
If duties have been paid down as	unfilled for	ſale	S
		private uſe	T
		retail	U
If ſecurity has been given as	unfilled for	ſale	V
		private uſe	W
If duties have been paid down as	filled for	priſage	X
	unfilled for	priſage	Y

Repaid on Exportation.

To all places of lawful Exportation, other than the Britiſh Colonies and Plantations in America.

Having been imported

	By Britiſh.												By Strangers.												Numerical References to the Tables following, from which theſe Totals are taken.
	The ton.						The gallon.						The ton.						The gallon.						
	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	
A	20	6	4	1	2	12	0	1	7	6	6	33 1/3	24	2	4	1	2	12	0	1	10	19	2	21 1/3	1
B	20	18	6	0	—	—	0	1	7	18	4	—	24	14	6	0	—	—	0	1	11	10	6	24	
C	21	6	6	0	—	—	0	1	8	6	1	12	25	2	6	0	—	—	0	1	11	18	4	—	
D	20	18	2	8	—	—	0	1	7	18	2	—	24	14	2	8	—	—	0	1	11	10	4	24	2
E	21	11	0	0	—	—	0	1	8	10	3	12	25	7	0	0	—	—	0	2	0	2	6	—	
F	17	10	5	19	—	—	0	1	4	13	5	23	20	15	8	7	—	—	0	1	7	15	6	11	
G	18	1	2	7	—	—	0	1	5	3	6	35	21	6	4	15	—	—	0	1	8	6	0	23	3
H	19	7	5	5	—	—	0	1	6	8	6	33	22	12	7	13	—	—	0	1	9	11	0	21	
I	18	0	11	4	—	—	0	1	5	3	5	8	21	6	1	12	—	—	0	1	8	5	5	32	4
K	18	12	2	8	—	—	0	1	5	14	3	12	21	17	4	16	—	—	0	1	8	16	4	—	
L	14	18	0	0	—	—	0	1	2	3	5	24	—	—	—	—	—	—	—	—	—	—	—	—	5
M	12	18	1	18	—	—	0	1	0	5	6	2	—	—	—	—	—	—	—	—	—	—	—	—	6
N	16	5	4	1	2	12	0	1	3	9	5	33 1/3	20	1	4	1	2	12	0	1	7	2	1	21 1/3	
O	16	17	6	0	—	—	0	1	4	1	3	—	20	13	6	0	—	—	0	1	7	13	5	24	7
P	17	5	6	0	—	—	0	1	4	9	0	12	21	1	6	0	—	—	0	1	8	1	3	—	
Q	16	17	2	8	—	—	0	1	4	1	1	—	20	13	2	8	—	—	0	1	7	13	3	24	8
R	17	10	0	0	—	—	0	1	4	13	2	12	21	6	0	0	—	—	0	1	8	5	5	—	
S	14	0	3	11	—	—	0	1	1	6	6	23	17	5	5	19	—	—	0	1	4	9	0	11	
T	14	10	11	19	—	—	0	1	1	17	0	35	17	16	2	7	—	—	0	1	4	19	1	23	9
U	15	17	2	17	—	—	0	1	3	2	0	33	19	2	5	5	—	—	0	1	6	4	1	21	
V	14	10	8	16	—	—	0	1	1	16	6	8	17	15	11	4	—	—	0	1	4	18	6	32	10
W	15	2	0	0	—	—	0	1	2	7	4	12	18	7	2	8	—	—	0	1	5	9	5	—	
X	12	4	0	0	—	—	0	0	11	12	2	24	—	—	—	—	—	—	—	—	—	—	—	—	11
Y	10	11	4	6	—	—	0	0	10	1	2	2	—	—	—	—	—	—	—	—	—	—	—	—	12

N° VIII.

A TABLE ſhewing the amount of the DRAWBACKS payable upon ONE TON and ONE GALLON of PORTUGAL and MADERA WINE in Caſks, imported into the PORT of LONDON, and INTO ALL OTHER PORTS IN GREAT-BRITAIN, exported by Britiſh or by Strangers to the Britiſh colonies or plantations in America.

WINES imported, vocat. PORTUGAL and MADERA WINE, in Caſks,

Into the Port of LONDON

- If duties have been paid down as — filled for
  - ſale — A
  - private uſe — B
  - retail — C
- If ſecurity has been given as — filled for
  - ſale — D
  - private uſe — E
- If duties have been paid down as — unfilled for
  - ſale — F
  - private uſe — G
  - retail — H
- If ſecurity has been given as — unfilled for
  - ſale — I
  - private uſe — K

Into all Ports, except London

- If duties have been paid down as
  - filled for — priſage — L
  - unfilled for — priſage — M
- If duties have been paid down as — filled for
  - ſale — N
  - private uſe — O
  - retail — P
- If ſecurity has been given as — filled for
  - ſale — Q
  - private uſe — R
- If duties have been paid down as — unfilled for
  - ſale — S
  - private uſe — T
  - retail — U
- If ſecurity has been given as — unfilled for
  - ſale — V
  - private uſe — W
- If duties have been paid down as
  - filled for — priſage — X
  - unfilled for — priſage — Y

	Repaid on Exportation. To the Britiſh Colonies or Plantations in America; Having been imported																		Numerical References to the Tables following, from which theſe totals are taken.
	By Britiſh.										By Strangers.								
	The ton.						The gallon.						The ton.				The gallon.						
	l.	s.	d.	1/20	1/7	1/30	l.	s.	d.	1/20	1/7	1/30	l.	s.	d.	1/20	1/7	1/30	l.	s.	d.	1/20	1/7	1/30	
A	28	18	3	2	—	—	0	2	3	10	5	2	28	18	3	2	—	—	0	2	3	10	5	2	
B	29	16	6	0	—	—	0	2	4	8	0	24	29	16	6	0	—	—	0	2	4	8	0	24	1
C	30	8	6	0	—	—	0	2	4	19	3	24	30	8	6	0	—	—	0	2	4	19	3	24	
D	29	13	9	12	—	—	0	2	4	5	3	24	29	13	9	12	—	—	0	2	4	5	3	24	
E	30	13	0	0	—	—	0	2	5	3	5	24	30	13	0	0	—	—	0	2	5	3	5	24	2
F	25	14	0	6	—	—	0	2	0	9	3	30	25	14	0	6	—	—	0	2	0	9	3	30	
G	26	10	0	18	—	—	0	2	1	4	5	30	26	10	0	18	—	—	0	2	1	4	5	30	3
H	28	9	5	5	—	—	0	2	3	2	2	9	28	9	5	5	—	—	0	2	3	2	2	9	
I	26	7	8	8	—	—	0	2	1	2	4	—	26	7	8	8	—	—	0	2	1	2	4	0	
K	27	4	7	4	—	—	0	2	1	18	4	24	27	4	7	4	—	—	0	2	1	18	4	24	4
L	22	16	0	0	—	—	0	1	9	14	2	—													5
M	20	7	0	9	—	—	0	1	7	7	4	21													6
N	24	17	3	2	—	—	0	1	11	13	4	2	24	17	3	2	—	—	0	1	11	13	4	2	
O	25	15	6	0	—	—	0	2	0	10	6	24	25	15	6	0	—	—	0	2	0	10	6	24	7
P	26	7	6	0	—	—	0	2	1	2	2	24	26	7	6	0	—	—	0	2	1	2	2	24	
Q	25	12	9	12	—	—	0	2	0	8	2	24	25	12	9	12	—	—	0	2	0	8	2	24	
R	26	12	0	0	—	—	0	2	1	6	4	24	26	12	0	0	—	—	0	2	1	6	4	24	8
S	22	3	9	18	—	—	0	1	9	2	4	30	22	3	9	18	—	—	0	1	9	2	4	30	
T	22	19	10	10	—	—	0	1	9	17	6	30	22	19	10	10	—	—	0	1	9	17	6	30	9
U	24	19	2	17	—	—	0	1	11	15	3	9	24	19	2	17	—	—	0	1	11	15	3	9	
V	22	17	6	0	—	—	0	1	9	15	5	—	22	17	6	0	—	—	0	1	9	15	5	0	
W	23	14	4	16	—	—	0	1	10	11	5	24	23	14	4	16	—	—	0	1	10	11	5	24	10
X	20	2	0	0	—	—	0	1	7	2	6	—													11
Y	18	0	2	17	—	—	0	1	5	3	0	21													12

N° 1.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of PORTUGAL or MADERA WINE into the Port of LONDON, both by Britiſh and Strangers, and entered in caſks filled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, (by proper certificates under the directions of the act of the 8 Geo. III. cap. 23.) or MADERA WINE from any of the Britiſh colonies or plantations in America, or from the Eaſt-Indies, and the Duties paid down, together with the Drawbacks thereon, to all places of lawful exportation.

DUTIES payable on Importation.														DRAWBACK payable on Exportation.													
By Britiſh in Britiſh ſhips.							By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country. &c.						Branches.	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.							To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.						
The ton.				The gallon.			The ton.				The gallon.			What part drawn back.	The ton.				The gallon.			What part drawn back.	The ton.				The gallon.		
l.	s.	d.	1/20	s.	d.	1/20 1/7 1/36	l.	s.	d.	1/20	s.	d.	1/20 1/7 1/36		l.	s.	d.	1/20 1/7 1/36	s.	d.	1/20 1/7 1/36		l.	s.	d.	1/20 1/7 1/36	s.	d.	1/20 1/7 1/36
4	1	0	0	0	3	17 1 —	5	8	0	0	0	5	2 6 —	Old ſubſidy — All but 1 0 0 a ton.	3	1	0	0 — —	0	2	18 0 24	All —	4	1	0	0 — —	0	3	17 1 —
2	9	6	0	0	2	7 1 —	2	9	6	0	0	2	7 1 —	Additional duty — All	2	9	6	0 — —	0	2	7 1 —	All —	2	9	6	0 — —	0	2	7 1 —
4	1	0	0	0	3	17 1 —	5	8	0	0	0	5	2 6 —	New ſubſidy — All	4	1	0	0 — —	0	3	17 1 —	All —	4	1	0	0 — —	0	3	17 1 —
1	7	0	0	0	1	5 5 —	1	16	0	0	0	1	14 2 —	One-third ſubſidy — All	1	7	0	0 — —	0	1	5 5 —	All —	1	7	0	0 — —	0	1	5 5 —
2	14	0	0	0	2	11 3 —	3	12	0	0	0	3	8 4 —	Two-thirds ſubſidy — All	2	14	0	0 — —	0	2	11 3 —	All —	2	14	0	0 — —	0	2	11 3 —
9	5	9	2	0	8	16 6 14	9	5	9	2	0	8	16 6 14	Impoſt on wine — 2/3ds	6	3	10	1 2 12	0	5	17 6 21 1/3	All —	9	5	9	2 — —	0	8	16 6 14
0	10	0	0	0	0	9 3 24	0	10	0	0	0	0	9 3 24	Coinage on wine — All	0	10	0	0 — —	0	0	9 3 24	All —	0	10	0	0 — —	0	0	9 3 24
4	0	0	0	0	3	16 1 12	4	0	0	0	0	3	16 1 12	Duty on wine 1745 — Nil								All —	4	0	0	0 — —	0	3	16 1 12
4	0	0	0	0	3	16 1 12	4	0	0	0	0	3	16 1	Duty on wine 1763 — Nil								All but 3 10 0 a ton.	0	10	0	0 — —	0	0	9 3 24
32	8	3	2	2	6	17 2 26	36	9	3	2	2	10	14 3 26	Total duties filled for ſale	20	6	4	1 2 12	1	7	6 6 33 1/3		28	18	3	2 — —	2	3	10 5 2
9	5	9	2	0	8	16 6 14	9	5	9	2	0	8	16 6 14	Deduct impoſt filled —	6	3	10	1 2 12	0	5	17 6 21 1/3		9	5	9	2 — —	0	8	16 6 14
23	2	6	0	1	10	0 3 12	27	3	6	0	2	1	17 4 12		14	2	6	0 — —	1	1	9 0 12		19	12	6	0 — —	1	6	13 5 24
10	4	0	0	0	9	14 2 —	10	4	0	0	0	9	14 2 —	Add imp. filled for p. uſe —	6	16	0	0 — —	0	6	9 3 24		10	4	0	0 — —	0	9	14 2 —
33	6	6	0	2	7	14 5 12	37	7	6	0	2	11	11 6 12	Tot. duties as filled for p. uſe —	20	18	6	0 — —	1	7	18 4 —		29	16	6	0 — —	2	4	8 0 24
10	4	0	0	0	9	14 2 —	10	4	0	0	0	9	14 2 —	Deduct impoſt filled —	6	16	0	0 — —	0	6	9 3 24		10	4	0	0 — —	0	9	14 2 —
23	2	6	0	1	10	0 3 12	27	3	6	0	2	1	17 4 12		14	2	6	0 — —	1	1	9 0 12		19	12	6	0 — —	1	6	13 5 24
10	16	0	0	0	10	5 5 —	10	16	0	0	0	10	5 5 —	Add imp. filled for retail —	7	4	0	0 — —	0	6	17 1 —		10	16	0	0 — —	0	10	5 5 —
33	18	6	0	2	8	6 1 12	37	19	6	0	3	0	3 2 12	Total duties filled for retail —	21	6	6	0 — —	1	8	6 1 12		30	8	6	0 — —	2	4	19 3 24

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz. £ 3 16 0 per ton, which is £ 0 0 3 12/20 3/7 24/36 per gallon, to each total as filled for ſale, private uſe, and retail; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.

N° 2.

A TABLE ſhewing the DUTIES payable on importation of ONE TON and ONE GALLON of PORTUGAL or MADERA WINE into the Port of LONDON, both by Britiſh and Strangers, and entered in caſks filled for ſale, or private uſe, from the place of its growth, &c. or from the Iſlands of Guernſey or Jerſey (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) or MADERA WINE from any of the Britiſh colonies or plantations in America, or from the Eaſt Indies; the Additional duty and Impoſt bonded; together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.														DRAWBACK payable on Exportation.											
By Britiſh in Britiſh ſhips.							By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.							Branches.	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.							To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.						
The ton.				The gallon.				The ton.				The gallon.			What part drawn back.	The ton.				The gallon.				What part drawn back.	The ton.				The gallon.			
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/360	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/360		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/360		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/360
4	1	0	0	0	3	17	1	—	5	8	0	0	0	5	2	6	—	Old ſubſidy	All but 1 0 0 a ton.	3	1	0	0	0	2	18	0	24	All	4	1	0	0	0	3	17	1	—
2	14	0	0	0	2	11	3	—	2	14	0	0	0	2	11	3	—	Additional duty	All	2	14	0	0	0	2	11	3	—	All	2	14	0	0	0	2	11	3	—
4	1	0	0	0	3	17	1	—	5	8	0	0	0	5	2	6	—	New ſubſidy	All	4	1	0	0	0	3	17	1	—	All	4	1	0	0	0	3	17	1	—
1	7	0	0	0	1	5	5	—	1	16	0	0	0	1	14	2	—	One-third ſubſidy	All	1	7	0	0	0	1	5	5	—	All	1	7	0	0	0	1	5	5	—
2	14	0	0	0	2	11	3	—	3	12	0	0	0	3	8	4	—	Two-thirds ſubſidy	All	2	14	0	0	0	2	11	3	—	All	2	14	0	0	0	2	11	3	—
9	16	9	12	0	9	7	3	—	9	16	9	12	0	9	7	3	—	Impoſt on wine	2/3ds	6	11	2	8	0	6	4	6	24	All	9	16	9	12	0	9	7	3	—
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine	All	0	10	0	0	0	0	9	3	24	All	0	10	0	0	0	0	9	3	24
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1745	Nil										All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1763	Nil										All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
33	3	9	12	2	7	12	1	12	37	4	9	12	2	11	9	2	12	Total duties filled for ſale		20	18	2	8	1	7	18	2	—		29	13	9	12	2	4	5	3	24
9	16	9	12	0	9	7	3	—	9	16	9	12	0	9	7	3	—	Deduct impoſt filled		6	11	2	8	0	6	4	6	24		9	16	9	12	0	9	7	3	—
23	7	0	0	1	10	4	5	12	27	8	0	0	2	2	1	6	12			14	7	0	0	1	1	13	2	12		19	17	0	0	1	6	18	0	24
10	16	0	0	0	10	5	5	—	10	16	0	0	0	10	5	5	—	Add imp. filled for p. uſe		7	4	0	0	0	6	17	1	—		10	16	0	0	0	10	5	5	—
34	3	0	0	2	8	10	3	12	38	4	0	0	3	0	7	4	12	Total duties filled for private uſe —		21	11	0	0	1	8	10	3	12		30	13	0	0	2	5	3	5	24

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers drawback, viz. £ 3 16 0 per ton, which is £ 0 0 3 1/20 2/7 3 4/360 per gallon as filled for ſale, and for private uſe; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.

N° 3.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of PORTUGAL or MADERA WINE into the Port of LONDON, both by Britiſh and Strangers, and entered in caſks unfilled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) or MADERA WINE from any of the Britiſh colonies or plantations in America, or from the Eaſt-Indies, and the Duties paid down, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																				DRAWBACK payable on Exportation.													
By Britiſh in Britiſh ſhips.								By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.								Branches.	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.							To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.						
The ton.				The gallon.				The ton.				The gallon.					What part drawn back.	The ton.				The gallon.				What part drawn back.	The ton.				The gallon.			
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36																	
3	10	2	8	0	3	6	6	—	4	13	7	4	0	4	9	1	—	Old ſubſidy	All but 1 0 0 a ton.	2	10	2	8	0	2	7	5	24	All	3	10	2	8	0	3	6	6	—
2	2	10	1	0	2	0	5	21	2	2	10	1	0	2	0	5	21	Additional duty	All	2	2	10	1	0	2	0	5	21	All	2	2	10	1	0	2	0	5	21
3	10	2	8	0	3	6	6	—	4	13	7	4	0	4	9	1	—	New ſubſidy	All	3	10	2	8	0	3	6	6	—	All	3	10	2	8	0	3	6	6	—
1	3	4	16	0	1	2	2	—	1	11	2	8	0	1	9	5	—	One-third ſubſidy	All	1	3	4	16	0	1	2	2	—	All	1	3	4	16	0	1	2	2	—
2	6	9	12	0	2	4	4	—	3	2	4	16	0	2	19	3	—	Two-thirds ſubſidy	All	2	6	9	12	0	2	4	4	—	All	2	6	9	12	0	2	4	4	—
8	0	7	1	0	7	12	6	21	8	0	7	1	0	7	12	6	21	Impoſt on Wine	2/3ds	5	7	0	14	0	5	1	6	26	All	8	0	7	1	0	7	12	6	21
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine	All	0	10	0	0	0	0	9	3	24	All	0	10	0	0	0	0	9	3	24
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1745	Nil	—	—	—	—	—	—	—	—	—	All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1763	Nil	—	—	—	—	—	—	—	—	—	All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
29	4	0	6	2	3	16	1	18	32	14	2	14	2	7	3	0	18	Total dut. unfilled for ſale	—	17	10	5	19	1	4	13	5	23	—	25	14	0	6	2	0	9	3	30
8	0	7	1	0	7	12	6	21	8	0	7	1	0	7	12	6	21	Deduct impoſt unfilled	—	5	7	0	14	0	5	1	6	26	—	8	0	7	1	0	7	12	6	21
21	3	5	5	1	8	3	1	33	24	13	7	13	1	11	10	0	33			12	3	5	5	0	11	11	5	33	—	17	13	5	5	1	4	16	4	9
8	16	7	13	0	8	8	1	21	8	16	7	13	0	8	8	1	21	Add imp. unfill[d] for p. uſe	—	5	17	9	2	0	5	12	1	2	—	8	16	7	13	0	8	8	1	21
30	0	0	18	2	4	11	3	18	33	10	3	6	2	7	18	2	18	Tot. duties unfilled for p. uſe	—	18	1	2	7	1	5	3	6	35	—	26	10	0	18	2	1	4	5	30
8	16	7	13	0	8	8	1	21	8	16	7	13	0	8	8	1	21	Deduct impoſt unfilled	—	5	17	9	2	0	5	12	1	2	—	8	16	7	13	0	8	8	1	21
21	3	5	5	1	8	3	1	33	24	13	7	13	1	11	10	0	33			12	3	5	5	0	11	11	5	33	—	17	13	5	5	1	4	16	4	9
10	16	0	0	0	10	5	5	—	10	16	0	0	0	10	5	5	—	Add imp. unfilled for retail	—	7	4	0	0	0	6	17	1	—	—	10	16	0	0	0	10	5	5	—
31	19	5	5	2	6	8	6	33	35	9	7	13	2	9	15	5	33	Total duties unfilled for retail	—	19	7	5	5	1	6	8	6	33	—	28	9	5	5	2	3	2	2	9

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz. £ 3 5 2 8/10 per ton, which is £ 0 0 3 2/25 2/7 2/3 per gallon, to each total as unfilled for ſale, private uſe, and retail; for the Drawback to the Britiſh colonies or plantations in Ame-

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz £ 3 5 2 $\frac{8}{20}$ per ton, which is £ 0 0 3 $\frac{2}{20}$ $\frac{0}{7}$ $\frac{24}{360}$ per gallon, to each total as unfilled for ſale, private uſe, and retail; for the Drawback to the Britiſh colonies or plantations in Ame-

N° 4.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of PORTUGAL or MADERA WINE, into the Port of LONDON, both by Britiſh and Strangers, and entered in caſks unfilled for ſale or private uſe, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) or MADERA WINE from any of the Britiſh colonies or plantations in America, or from the Eaſt-Indies; the Additional Duty and Impoſts bonded, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																Branches.	DRAWBACK payable on Exportation.															
By Britiſh in Britiſh ſhips.							By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.										To all places of lawful exportation, other than the Britiſh colonies or plantations in America.								To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law.							
																	By Britiſh.								By Britiſh, and by Strangers.							
The ton.			The gallon.				The ton.			The gallon.							What part drawn back.	The ton.			The gallon.				What part drawn back.	The ton.			The gallon.			
l.	s.	d.	$\frac{1}{20}$	s.	d.	$\frac{1}{20}$	$\frac{1}{7}$	$\frac{1}{360}$	l.	s.	d.	$\frac{1}{20}$	s.	d.	$\frac{1}{20}$	$\frac{1}{7}$	$\frac{1}{360}$		l.	s.	d.	$\frac{1}{20}$	s.	d.	$\frac{1}{20}$	$\frac{1}{7}$	$\frac{1}{360}$		l.	s.	d.	$\frac{1}{20}$	s.	d.	$\frac{1}{20}$	$\frac{1}{7}$	$\frac{1}{360}$
3	10	2	8	0	3	6	6	—	4	13	7	4	0	4	9	1	—	Old ſubſidy	All but 1 0 0 a ton.	2	10	2	8	0	2	7	5	24	All	3	10	2	8	0	3	6	6	—
2	6	9	12	0	2	4	4	—	2	6	9	12	0	2	4	4	—	Additional duty	All	2	6	9	12	0	2	4	4	—	All	2	6	9	12	0	2	4	4	—
3	10	2	8	0	3	6	6	—	4	13	7	4	0	4	9	1	—	New ſubſidy	All	3	10	2	8	0	3	6	6	—	All	3	10	2	8	0	3	6	6	—
1	3	4	16	0	1	2	2	—	1	11	2	8	0	1	9	5	—	One-third ſubſidy	All	1	3	4	16	0	1	2	2	—	All	1	3	4	16	0	1	2	2	—
2	6	9	12	0	2	4	4	—	3	2	4	16	0	2	19	3	—	Two-thirds ſubſidy	All	2	6	9	12	0	2	4	4	—	All	2	6	9	12	0	2	4	4	—
8	10	3	12	0	8	2	1	12	8	10	3	12	0	8	2	1	12	Impoſt on wine	$\frac{2}{3}$ds	5	13	6	8	0	5	8	0	32	All	8	10	3	12	0	8	2	1	12
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine	All	0	10	0	0	0	0	9	3	24	All	0	10	0	0	0	0	9	3	24
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1745	Nil										All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1763	Nil										All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
29	17	8	8	2	4	9	1	24	33	7	10	16	2	7	16	0	24	Total dut. unfilled for ſale		18	0	11	4	1	5	3	5	8		26	7	8	8	2	1	2	4	
8	10	3	12	0	8	2	1	12	8	10	3	12	0	8	2	1	12	Deduct impoſt unfilled		5	13	6	8	0	5	8	0	32		8	10	3	12	0	8	2	1	12
21	7	4	16	1	8	7	0	12	24	17	7	4	1	11	13	6	12			12	7	4	16	0	11	15	4	12		17	17	4	16	1	5	0	2	24
9	7	2	8	0	8	18	2	—	9	7	2	8	0	8	18	2	—	Add imp. unfill[d] for p. uſe		6	4	9	12	0	5	18	6	—		9	7	2	8	0	8	18	2	—
30	14	7	4	2	5	5	2	12	34	4	9	12	2	8	12	1	12	Tot. duties unfilled for p. uſe		18	12	2	8	1	5	14	3	12		27	4	7	4	2	1	18	4	24

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz £ 3 5 2 $\frac{8}{20}$ per ton, which is £ 0 0 3 $\frac{2}{20}$ $\frac{0}{7}$ $\frac{24}{360}$ per gallon, to each total as unfilled for ſale and private uſe; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.

N° 5.

A TABLE ſhewing the duties payable on importation of ONE TON and ONE GALLON of PORTUGAL, SPANISH, MADERA, (and LEVANT, in ſhips qualified or unqualified) and all other WINES in caſks, into the Port of LONDON, and entered as filled for priſage, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES Payable on Importation.								Branches.	DRAWBACK payable on Exportation.													
									To all places of lawful exportation, other than the Britiſh colonies or plantations in America.								To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law.							
The ton.				The gallon.					What part drawn back.	The ton.				The gallon.				What part drawn back	The ton.				The gallon.			
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36
4	1	0	0	0	3	17	1	—	All	4	1	0	0	0	3	17	1	—	All	4	1	0	0	0	3	17	1	—
1	7	0	0	0	1	5	5	—	All	1	7	0	0	0	1	5	5	—	All	1	7	0	0	0	1	5	5	—
2	14	0	0	0	2	11	3	—	All	2	14	0	0	0	2	11	3	—	All	2	14	0	0	0	2	11	3	—
10	4	0	0	0	9	14	2	—	1/3ds	6	16	0	0	0	6	9	3	24	All	10	4	0	0	0	9	14	2	—
4	0	0	0	0	3	16	1	12	Nil	—	—	—	—	—	—	—	—	—	All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	Nil	—	—	—	—	—	—	—	—	—	All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
26	6	0	0	2	1	0	6	24	Total	14	18	0	0	1	2	3	5	24		22	16	0	0	1	9	14	2	—

N° 6.

A TABLE ſhewing the duties payable on importation of ONE TON and ONE GALLON of PORTUGAL, SPANISH, MADERA, (and LEVANT, in ſhips qualified or unqualified) and all other WINES in caſks, into the Port of LONDON, and entered as unfilled for priſage, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.									Branches.	DRAWBACK payable on Exportation.													
										To all places of lawful exportation, other than the Britiſh colonies or plantations in America.									To any of the Britiſh colonies or plantations in America, under the ſecurity prefcribed by law.						
The ton.				The gallon.						What part drawn back.	The ton.				The gallon.				What part drawn back	The ton.				The gallon.			
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36			l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36
3	10	2	8	0	3	6	6	—	New ſubſidy	All	3	10	2	8	0	3	6	6	—	All	3	10	2	8	0	3	6	6	—
1	3	4	16	0	1	2	2	—	One-third ſubſidy	All	1	3	4	16	0	1	2	2	—	All	1	3	4	16	0	1	2	2	—
2	6	9	12	0	2	4	4	—	Two-thirds ſubſidy	All	2	6	9	12	0	2	4	4	—	All	2	6	9	12	0	2	4	4	—
8	16	7	13	0	8	8	1	21	Impoſt on wine	2/3ds	5	17	9	2	0	5	12	1	2	All	8	16	7	13	0	8	8	1	21
4	0	0	0	0	3	16	1	12	Duty on wine 1745	Nil	—	—	—	—	—	—	—	—	—	All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	Duty on wine 1763	Nil	—	—	—	—	—	—	—	—	—	All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
23	17	0	9	1	10	14	2	9	Total		12	18	1	18	1	0	5	6	2		20	7	0	9	1	7	7	4	21

N° 7.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of PORTUGAL or MADERA WINE into all Ports except LONDON, both by Britiſh and Strangers, and entered in caſks filled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, (by proper certificates under the directions of the act of the 8 Geo. III. cap. 23.) or MADERA WINE from any of the Britiſh colonies or plantations in America, or from the Eaſt-Indies, and the Duties paid down, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.															DRAWBACK payable on Exportation.													
By Britiſh in Britiſh ſhips.							By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.							Branches.	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.								To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.							
The ton.				The gallon.					The ton.				The gallon.			What part drawn back.	The ton.				The gallon.				What part drawn back.	The ton.				The gallon.			
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36
2	14	0	0	0	2	11	3	—	4	1	0	0	0	3	17	1	—	Old ſubſidy	All but 1 0 0 a ton.	1	14	0	0	—	—	0	1	12	2	24	All	2	14	0	0	—	—	0	2	11	3	—
2	9	6	0	0	2	7	1	—	2	9	6	0	0	2	7	1	—	Additional duty	All	2	9	6	0	—	—	0	2	7	1	—	All	2	9	6	0	—	—	0	2	7	1	—
2	14	0	0	0	2	11	3	—	4	1	0	0	0	3	17	1	—	New ſubſidy	All	2	14	0	0	—	—	0	2	11	3	—	All	2	14	0	0	—	—	0	2	11	3	—
0	18	0	0	0	0	17	1	—	1	7	0	0	0	1	5	5	—	One-third ſubſidy	All	0	18	0	0	—	—	0	0	17	1	—	All	0	18	0	0	—	—	0	0	17	1	—
1	16	0	0	0	1	14	2	—	2	14	0	0	0	2	11	3	—	Two-thirds ſubſidy	All	1	16	0	0	—	—	0	1	14	2	—	All	1	16	0	0	—	—	0	1	14	2	—
9	5	9	2	0	8	16	6	14	9	5	9	2	0	8	16	6	14	Impoſt on wine	2/3ds	6	3	10	1	2	12	0	5	17	6	21 1/3	All	9	5	9	2	—	—	0	8	16	6	14
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine	All	0	10	0	0	—	—	0	0	9	3	24	All	0	10	0	0	—	—	0	0	9	3	24
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1745	Nil	—	—	—	—	—	—	—	—	—	—	—	All	4	0	0	0	—	—	0	3	16	1	12
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1763	Nil	—	—	—	—	—	—	—	—	—	—	—	All but 3 10 0 a ton.	0	10	0	0	—	—	0	0	9	3	24
28	7	3	2	2	3	0	1	26	32	8	3	2	2	6	17	2	26	Total duties filled for ſale		16	5	4	1	2	12	1	3	9	5	33 1/3		24	17	3	2	—	—	1	11	13	4	2
9	5	9	2	0	8	16	6	14	9	5	9	2	0	8	16	6	14	Deduct impoſt filled		6	3	10	1	2	12	0	5	17	6	21 1/3		9	5	9	2	—	—	0	8	16	6	14
19	1	6	0	1	6	3	2	12	23	2	6	0	1	10	0	3	12			10	1	6	0	—	—	0	9	11	6	12		15	11	6	0	—	—	1	2	16	4	24
10	4	0	0	0	9	14	2	—	10	4	0	0	0	9	14	2	—	Add imp. filled for p. uſe		6	16	0	0	—	—	0	6	9	3	24		10	4	0	0	—	—	0	9	14	2	—
29	5	6	0	2	3	17	4	12	33	6	6	0	2	7	14	5	12	Tot. duties as filled for p. uſe		16	17	6	0	—	—	1	4	1	3	—		25	15	6	0	—	—	2	0	10	6	24
10	4	0	0	0	9	14	2	—	10	4	0	0	0	9	14	2	—	Deduct impoſt filled		6	16	0	0	—	—	0	6	9	3	24		10	4	0	0	—	—	0	9	14	2	—
19	1	6	0	1	6	3	2	12	23	2	6	0	1	10	0	3	12			10	1	6	0	—	—	0	9	11	6	12		15	11	6	0	—	—	1	2	16	4	24
10	16	0	0	0	10	5	5	—	10	16	0	0	0	10	5	5	—	Add imp. filled for retail		7	4	0	0	—	—	0	6	17	1	—		10	16	0	0	—	—	0	10	5	5	—
29	17	6	0	2	4	9	0	12	33	18	6	0	2	8	6	1	12	Total duties filled for retail		17	5	6	0	—	—	1	4	9	0	12		26	7	6	0	—	—	2	1	2	2	24

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz. £ 3 16 0 per ton, which is £ 0 0 3 1/20 3/7 3/36 per gallon, to each total as filled for ſale, private uſe, and retail; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.

N° 8.

A TABLE shewing the DUTIES payable on importation of ONE TON and ONE GALLON of PORTUGAL or MADERA WINE into all Ports except LONDON, both by Britiſh and Strangers, and entered in caſks filled for ſale, or private uſe, from the place of its growth, &c. or from the Iſlands of Guernſey or Jerſey (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) or MADERA WINE from any of the Britiſh colonies or plantations in America, or from the Eaſt Indies; the Additional duty and Impoſt bonded; together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																DRAWBACK payable on Exportation.											
By Britiſh in Britiſh ſhips.							By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.							Branches.	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.							To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.						
The ton.				The gallon.				The ton.				The gallon.				What part drawn back.	The ton.				The gallon.				What part drawn back.	The ton.				The gallon.			
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36
2	14	0	0	0	2	11	3	—	4	1	0	0	0	3	17	1	—	Old ſubſidy	All but 1 0 0 a ton.	1	14	0	0	0	1	12	2	24	All	2	14	0	0	0	2	11	3	—
2	14	0	0	0	2	11	3	—	2	14	0	0	0	2	11	3	—	Additional duty	All	2	14	0	0	0	2	11	3	—	All	2	14	0	0	0	2	11	3	—
2	14	0	0	0	2	11	3	—	4	1	0	0	0	3	17	1	—	New ſubſidy	All	2	14	0	0	0	2	11	3	—	All	2	14	0	0	0	2	11	3	—
0	18	0	0	0	0	17	1	—	1	7	0	0	0	1	5	5	—	One-third ſubſidy	All	0	18	0	0	0	0	17	1	—	All	0	18	0	0	0	0	17	1	—
1	16	0	0	0	1	14	2	—	2	14	0	0	0	2	11	3	—	Two-thirds ſubſidy	All	1	16	0	0	0	1	14	2	—	All	1	16	0	0	0	1	14	2	—
9	16	9	12	0	9	7	3	—	9	16	9	12	0	9	7	3	—	Impoſt on wine	2/3ds	6	11	2	8	0	6	4	6	24	All	9	16	9	12	0	9	7	3	—
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine	All	0	10	0	0	0	0	9	3	24	All	0	10	0	0	0	0	9	3	24
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1745	Nil										All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1763	Nil										All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
29	2	9	12	2	3	15	0	12	33	3	9	12	2	7	12	1	12	Total duties filled for ſale	—	16	17	2	8	1	4	1	1	—	—	25	12	9	12	2	0	8	2	24
9	16	9	12	0	9	7	3	—	9	16	9	12	0	9	7	3	—	Deduct impoſt filled	—	6	11	2	8	0	6	4	6	24	—	9	16	9	12	0	9	7	3	—
19	6	0	0	1	6	7	4	12	23	7	0	0	1	10	4	5	12			10	6	0	0	0	9	16	1	12		15	16	0	0	1	3	0	6	24
10	16	0	0	0	10	5	5	—	10	16	0	0	0	10	5	5	—	Add imp. filled for p. uſe	—	7	4	0	0	0	6	17	1	—	—	10	16	0	0	0	10	5	5	—
30	2	0	0	2	4	13	2	12	34	3	0	0	2	8	10	3	12	Total duties filled for private uſe —	—	17	10	0	0	1	4	13	2	12	—	26	12	0	0	2	1	6	4	24

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers drawback, viz. £ 3 16 0 per ton, which is £ 0 0 3 12/20 2/7 24/36 per gallon, to each total as filled for ſale, and private uſe: for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.

N° 9.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of PORTUGAL or MADERA WINE into all Ports except London, both by Britiſh and Strangers, and entered in caſks unfilled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) or MADERA WINE from any of the Britiſh colonies or plantations in America, or from the Eaſt-Indies, and the Duties paid down, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.														DRAWBACK payable on Exportation.											
By Britiſh in Britiſh ſhips.							By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.						Branches.	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.							To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.					
The ton.			The gallon.				The ton.			The gallon.				What part drawn back.	The ton.			The gallon.				What part drawn back.	The ton.			The gallon.			
l.	s.	d.	s.	d.			l.	s.	d.	s.	d.				l.	s.	d.	s.	d.				l.	s.	d.	s.	d.		
2	6	9 12	0	2	4	4 —	3	10	2 8	0	3	6	6 —	Old ſubſidy —	All but 1 0 0 a ton.	1	6	9 12	0	1	5	3 24	All —	2	6	9 12	0	2	4	4 —
2	2	10 1	0	2	0	5	21	2	2	10 1	0	2	0	5 21	Additional duty —	All —	2	2	10 1	0	2	0	5 21	All —	2	2	10 1	0	2	0	5 21
2	6	9 12	0	2	4	4 —	3	10	2 8	0	3	6	6 —	New ſubſidy —	All —	2	6	9 12	0	2	4	4 —	All —	2	6	9 12	0	2	4	4 —
0	15	7 4	0	0	14	6 —	1	3	4 16	0	1	2	2 —	One-third ſubſidy —	All —	0	15	7 4	0	0	14	6 —	All —	0	15	7 4	0	0	14	6 —
1	11	2 8	0	1	9	5 —	2	6	9 12	0	2	4	4 —	Two-thirds ſubſidy —	All —	1	11	2 8	0	1	9	5 —	All —	1	11	2 8	0	1	9	5 —
8	0	7 1	0	7	12	6	21	8	0	7 1	0	7	12	6 21	Impoſt on Wine —	⅔ds	5	7	0 14	0	5	1	6 26	All —	8	0	7 1	0	7	12	6 21
0	10	0 0	0	0	9	3	24	0	10	0 0	0	0	9	3 24	Coinage on wine —	All —	0	10	0 0	0	0	9	3 24	All —	0	10	0 0	0	0	9	3 24
4	0	0 0	0	3	16	1	12	4	0	0 0	0	3	16	1 12	Duty on wine 1745 —	Nil —								All —	4	0	0 0	0	3	16	1 12
4	0	0 0	0	3	16	1	12	4	0	0 0	0	3	16	1 12	Duty on wine 1763 —	Nil —	—							All but 3 10 0 a ton.	0	10	0 0	0	0	9	3 24
25	13	9 18	2	0	9	2	18	29	4	0 6	2	3	16	1 18	Total dut. unfilled for ſale —		14	0	3 11	1	1	6	6 23	—	22	3	9 18	1	9	2	4 30
8	0	7 1	0	7	12	6	21	8	0	7 1	0	7	12	6 21	Deduct impoſt unfilled —		5	7	0 14	0	5	1	6 26	—	8	0	7 1	0	7	12	6 21
17	13	2 17	1	4	16	2	33	21	3	5 5	1	8	3	1 33			8	13	2 17	0	8	4	6 33	—	14	3	2 17	1	1	9	5 9
8	16	7 13	0	8	8	1	21	8	16	7 13	0	8	8	1 21	Add imp. unfill[d] for p. uſe —		5	17	9 2	0	5	12	1 2	—	8	16	7 13	0	8	8	1 21
26	9	10 10	2	1	4	4	18	30	0	0 18	2	4	11	3 18	Tot. duties unfilled for p. uſe —		14	10	11 19	1	1	17	0 35	—	22	19	10 10	1	9	17	6 30
8	16	7 13	0	8	8	1	21	8	16	7 13	0	8	8	1 21	Deduct impoſt unfilled —		5	17	9 2	0	5	12	1 2	—	8	16	7 13	0	8	8	1 21
17	13	2 17	1	4	16	2	33	21	3	5 5	1	8	3	1 33			8	13	2 17	0	8	4	6 33	—	14	3	2 17	1	1	9	5 9
10	16	0 0	0	10	5	5	—	10	16	0 0	0	10	5	5 —	Add imp. unfilled for retail —		7	4	0 0	0	6	17	1 —	—	10	16	0 0	0	10	5	5 —
28	9	2 17	2	3	2	0	33	31	19	5 5	2	6	8	6 33	Total duties unfilled for retail —		15	17	2 17	1	3	2	0 33	—	24	19	2 17	1	11	15	3 9

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz. £ 3 5 2 $\frac{8}{20}$ per ton, which is £ 0 0 3 $\frac{2}{20}$ $\frac{0}{7}$ $\frac{24}{30}$ per gallon, to each total as unfilled for ſale, private uſe, and retail; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.

rica is the same, whether the wine has been imported by British or Strangers.

N° 10.

A TABLE shewing the DUTIES payable on Importation of ONE TON and ONE GALLON of PORTUGAL or MADERA WINE, into all Ports except London, both by British and Strangers, and entered in casks unfilled for sale or private use, from the place of its growth, &c. or from the islands of Guernsey or Jersey (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) or MADERA WINE from any of the British colonies or plantations in America, or from the East-Indies; the Additional Duty and Imposts bonded, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																Branches.	DRAWBACK payable on Exportation.															
By British in British ships.								By Strangers in any legal ships, or by British in foreign ships, of the built of the country, &c.									To all places of lawful exportation, other than the British colonies or plantations in America. By British.								To any of the British colonies or plantations in America, under the security prescribed by law. By British, and by Strangers.							
The ton.				The gallon.				The ton.				The gallon.					What part drawn back.	The ton.				The gallon.				What part drawn back.	The ton.				The gallon.		
l.	s.	d.	$\frac{1}{20}$	s.	d.	$\frac{1}{20}$	$\frac{1}{7}$	$\frac{1}{360}$	l.	s.	d.	$\frac{1}{20}$	s.	d.	$\frac{1}{20}$	$\frac{1}{7}$	$\frac{1}{360}$		l.	s.	d.	$\frac{1}{20}$	s.	d.	$\frac{1}{20}$	$\frac{1}{7}$	$\frac{1}{360}$		l.	s.	d.	$\frac{1}{20}$	s.	d.	$\frac{1}{20}$	$\frac{1}{7}$	$\frac{1}{360}$
2	6	9	12	0	2	4	4	—	3	10	2	8	0	3	6	6	—	Old subsidy	All but 1 0 0 a ton.	1	6	9	12	0	1	5	3	24	All	2	6	9	12	0	2	4	4	—
2	6	9	12	0	2	4	4	—	2	6	9	12	0	2	4	4	—	Additional duty	All	2	6	9	12	0	2	4	4	—	All	2	6	9	12	0	2	4	4	—
2	6	9	12	0	2	4	4	—	3	10	2	8	0	3	6	6	—	New subsidy	All	2	6	9	12	0	2	4	4	—	All	2	6	9	12	0	2	4	4	—
0	15	7	4	0	0	14	6	—	1	3	4	16	0	1	2	2	—	One-third subsidy	All	0	15	7	4	0	0	14	6	—	All	0	15	7	4	0	0	14	6	—
1	11	2	8	0	1	9	5	—	2	6	9	12	0	2	4	4	—	Two-thirds subsidy	All	1	11	2	8	0	1	9	5	—	All	1	11	2	8	0	1	9	5	—
8	10	3	12	0	8	2	1	12	8	10	3	12	0	8	2	1	12	Impost on wine	$\frac{2}{3}$ds	5	13	6	8	0	5	8	0	32	All	8	10	3	12	0	8	2	1	12
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine	All	0	10	0	0	0	0	9	3	24	All	0	10	0	0	0	0	9	3	24
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1745	Nil										All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1763	Nil										All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
26	7	6	0	2	1	2	2	24	29	17	8	8	2	4	9	1	24	Total dut. unfilled for sale	—	14	10	8	16	1	1	16	6	8	—	22	17	6	0	1	9	15	5	—
8	10	3	12	0	8	2	1	12	8	10	3	12	0	8	2	1	12	Deduct impost unfilled	—	5	13	6	8	0	5	8	0	32	—	8	10	3	12	0	8	2	1	12
17	17	2	8	1	5	0	1	12	21	7	4	16	1	8	7	0	12			8	17	2	8	0	8	8	5	12	—	14	7	2	8	1	1	13	3	24
9	7	2	8	0	8	18	2	—	9	7	2	8	0	8	18	2	—	Add imp. unfill[d] for p. use	—	6	4	9	12	0	5	18	6	—	—	9	7	2	8	0	8	18	2	—
27	4	4	16	2	1	18	3	12	30	14	7	4	2	5	5	2	12	Tot. duties unfilled for p. use	—	15	2	0	0	1	2	7	4	12	—	23	14	4	16	1	10	11	5	24

N. B. To the above Drawback by British to all places of lawful exportation, add the following sum to give the amount of the Strangers Drawback, viz £ 3 5 2 $\frac{8}{20}$ per ton, which is £ 0 0 3 $\frac{2}{20}$ $\frac{0}{7}$ $\frac{24}{360}$ per gallon, to each total as unfilled for sale and private use; for the Drawback to the British colonies or plantations in America is the same, whether the wine has been imported by British or Strangers.

N° 11.

A TABLE ſhewing the Duties payable on importation of ONE TON and ONE GALLON of PORTUGAL, SPANISH, MADERA, (and LEVANT, in ſhips qualified or unqualified) and all other WINES in caſks, into all Ports except LONDON, and entered as filled for priſage, together with the Drawbacks thereon to all places of lawful exportation.

Duties Payable on Importation.								Branches.	Drawback payable on Exportation.													
									To all places of lawful exportation, other than the Britiſh colonies or plantations in America.								To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law.							
The ton.				The gallon.					What part drawn back.	The ton.				The gallon.				What part drawn back.	The ton.				The gallon.			
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36
2	14	0	0	0	2	11	3	—	All	2	14	0	0	0	2	11	3	—	All	2	14	0	0	0	2	11	3	—
0	18	0	0	0	0	17	1	—	All	0	18	0	0	0	0	17	1	—	All	0	18	0	0	0	0	17	1	—
1	16	0	0	0	1	14	2	—	All	1	16	0	0	0	1	14	2	—	All	1	16	0	0	0	1	14	2	—
10	4	0	0	0	9	14	2	—	2/3ds	6	16	0	0	0	6	9	3	24	All	10	4	0	0	0	9	14	2	—
4	0	0	0	0	3	16	1	12	Nil										All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	Nil										All but 3 100 a ton.	0	10	0	0	0	0	9	3	24
23	12	0	0	1	10	9	3	24	Total	12	4	0	0	0	11	12	2	24		20	2	0	0	1	7	2	6	—

N° 12.

A TABLE ſhewing the Duties payable on importation of ONE TON and ONE GALLON of PORTUGAL, SPANISH, MADERA, (and LEVANT, in ſhips qualified or unqualified) and all other WINES in caſks, into all Ports except LONDON, and entered as unfilled for priſage, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES									Branches.	DRAWBACK payable on Exportation.								
Payable on Importation.										To all places of lawful exportation, other than the Britiſh colonies or plantations in America.					To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law.				
The ton.				The gallon.						What part drawn back.	The ton.			The gallon.			What part drawn back	The ton.			The gallon.		
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/30			l.	s.	d.	s.	d.	1/20	1/7	1/30		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/30
2	6	9	12	0	2	4	4	—	New ſubſidy	All	2	6	9	12	0	2	4	4	—	All	2	6	9	12	0	2	4	4	—
0	15	7	4	0	0	14	6	—	One-third ſubſidy	All	0	15	7	4	0	0	14	6	—	All	0	15	7	4	0	0	14	6	—
1	11	2	8	0	1	9	5	—	Two-thirds ſubſidy	All	1	11	2	8	0	1	9	5	—	All	1	11	2	8	0	1	9	5	—
8	16	7	13	0	8	8	1	21	Impoſt on wine	1/3ds	5	17	9	2	0	5	12	1	2	All	8	16	7	13	0	8	8	1	21
4	0	0	0	0	3	16	1	12	Duty on wine 1745	Nil	—	—	—	—	—	—	—	—	—	All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	Duty on wine 1763	Nil	—	—	—	—	—	—	—	—	—	All but 3 100 a ton.	0	10	0	0	0	0	5	3	24
21	10	2	17	1	8	9	5	9	Total	—	10	11	4	6	0	10	12	2	—	—	18	0	2	17	1	5	3	0	21

N° IX.

A TABLE ſhewing the amount of the DUTIES payable upon ONE TON and ONE GALLON of LEVANT WINES in Caſks, imported into the PORT of LONDON, and alſo into the Ports of BRISTOL and SOUTHAMPTON.

- WINES imported, vocat. LEVANT WINE, in Caſks,
  - Into the Port of LONDON,
    - If duties be paid down as — filled for
      - ſale
        - in ſhips qualified — A
        - in ſhips unqualified — B
      - private uſe
        - in ſhips qualified — C
        - in ſhips unqualified — D
      - retail
        - in ſhips qualified — E
        - in ſhips unqualified — F
    - If ſecurity be given as — filled for
      - ſale
        - in ſhips qualified — G
        - in ſhips unqualified — H
      - private uſe
        - in ſhips qualified — I
        - in ſhips unqualified — K
    - If duties be paid down as — unfilled for
      - ſale
        - in ſhips qualified — L
        - in ſhips unqualified — M
      - private uſe
        - in ſhips qualified — N
        - in ſhips unqualified — O
      - retail
        - in ſhips qualified — P
        - in ſhips unqualified — Q
    - If ſecurity be given as — unfilled for
      - ſale
        - in ſhips qualified — R
        - in ſhips unqualified — S
      - private uſe
        - in ſhips qualified — T
        - in ſhips unqualified — U
    - If duties be paid down as
      - filled for — priſage
        - in ſhips qualified and unqualified — V
      - unfilled for — priſage
        - in ſhips qualified and unqualified — W
  - Into the Ports of BRISTOL and SOUTHAMPTON,
    - If duties be paid down as — filled for
      - ſale
        - in ſhips qualified — X
        - in ſhips unqualified — Y
      - private uſe
        - in ſhips qualified — Z
        - in ſhips unqualified — A
      - retail
        - in ſhips qualified — B
        - in ſhips unqualified — C
    - If ſecurity be given as — filled for
      - ſale
        - in ſhips qualified — D
        - in ſhips unqualified — E
      - private uſe
        - in ſhips qualified — F
        - in ſhips unqualified — G
    - If duties be paid down as — unfilled for
      - ſale
        - in ſhips qualified — H
        - in ſhips unqualified — I
      - private uſe
        - in ſhips qualified — K
        - in ſhips unqualified — L
      - retail
        - in ſhips qualified — M
        - in ſhips unqualified — N
    - If ſecurity be given as — unfilled for
      - ſale
        - in ſhips qualified — O
        - in ſhips unqualified — P
      - private uſe
        - in ſhips qualified — Q
        - in ſhips unqualified — R
    - If duties be paid down as
      - filled for — priſage
        - in ſhips qualified and unqualified — S
      - unfilled for — priſage
        - in ſhips qualified and unqualified — T

Paid on Importation.

	By British in British ships: The ton. l.	s.	d.	1/20	1/7	1/336	The gallon. l.	s.	d.	1/20	1/7	1/336	By Strangers in any legal ships, or By British in foreign ships, of the built of the country, &c. The ton. l.	s.	d.	1/20	1/7	1/336	The gallon. l.	s.	d.	1/20	1/7	1/336	Numerical References to the Tables following, from which these totals are taken.
A	33	4	9	2	—	—	0	2	7	13	0	26	37	5	9	2	—	—	0	2	11	10	1	26	
B	34	14	1	18	—	—	0	2	9	1	0	26	39	0	6	14	—	—	0	3	1	3	2	26	
C	34	3	0	0	—	—	0	2	8	10	3	12	38	4	0	0	—	—	0	3	0	7	4	12	1
D	35	12	4	16	—	—	0	2	9	18	3	12	39	18	9	12	—	—	0	3	2	0	5	12	
E	34	15	0	0	—	—	0	2	9	1	6	12	38	16	0	0	—	—	0	3	0	19	0	12	
F	36	4	4	16	—	—	0	2	10	9	6	12	40	10	9	12	—	—	0	3	2	12	1	12	
G	34	1	9	12	—	—	0	2	8	9	2	12	38	2	9	12	—	—	0	3	0	6	3	12	
H	35	12	4	16	—	—	0	2	9	18	3	12	39	18	9	12	—	—	0	3	2	0	5	12	2
I	35	1	0	0	—	—	0	2	9	7	4	12	39	2	0	0	—	—	0	3	1	4	5	12	
K	36	11	7	4	—	—	0	2	10	16	5	12	40	18	0	0	—	—	0	3	2	19	0	12	
L	29	18	3	13	—	—	0	2	4	9	5	25	33	8	6	1	—	—	0	2	7	16	4	25	
M	31	3	9	4	1	14 2/5	0	2	5	14	0	16 1/5	34	18	7	15	2	28 4/5	0	2	9	5	2	23 2/5	
N	30	14	4	5	—	—	0	2	5	5	0	25	34	4	6	13	—	—	0	2	8	11	6	25	
O	31	19	9	16	1	14 2/5	0	2	6	9	2	16 1/5	35	14	8	7	2	28 4/5	0	2	10	0	4	23 2/5	3
P	32	13	8	12	—	—	0	2	7	2	4	4	36	3	11	0	—	—	0	2	10	9	3	4	
Q	33	19	2	3	1	14 2/5	0	2	8	6	5	31 1/5	37	14	0	14	2	28 4/5	0	2	11	18	1	2 2/5	
R	30	13	3	12	—	—	0	2	5	4	0	24	34	3	6	0	—	—	0	2	8	10	6	24	
S	31	19	9	16	5	21 3/5	0	2	6	9	2	16 4/5	35	14	8	8	—	—	0	2	10	0	4	24	4
T	31	10	2	8	—	—	0	2	6	0	1	12	35	0	4	16	—	—	0	2	9	7	0	12	
U	32	16	8	12	5	21 3/5	0	2	7	5	3	4 4/5	36	11	7	4	—	—	0	2	10	16	5	12	
V	26	6	0	0	—	—	0	2	1	0	6	24	—	—	—	—	—	—	—	—	—	—	—	—	*
W	23	17	0	9	—	—	0	1	10	14	2	9	—	—	—	—	—	—	—	—	—	—	—	—	
X	30	10	9	2	—	—	0	2	5	1	4	26	34	11	9	2	—	—	0	2	8	18	5	26	
Y	32	0	1	18	—	—	0	2	6	9	4	26	36	6	6	14	—	—	0	2	10	11	6	26	
Z	31	9	0	0	—	—	0	2	5	19	0	12	35	10	0	0	—	—	0	2	9	16	1	12	
A	32	18	4	16	—	—	0	2	7	7	0	12	37	4	9	12	—	—	0	2	11	9	2	12	5
B	32	1	0	0	—	—	0	2	6	10	3	12	36	2	0	0	—	—	0	2	10	7	4	12	
C	33	10	4	16	—	—	0	2	7	18	3	12	37	16	9	12	—	—	0	3	0	0	5	12	
D	31	7	9	12	—	—	0	2	5	17	6	12	35	8	9	12	—	—	0	2	9	15	0	12	
E	32	18	4	16	—	—	0	2	7	7	0	12	37	4	9	12	—	—	0	2	11	9	2	12	6
F	32	7	0	0	—	—	0	2	6	16	1	12	36	8	0	0	—	—	0	2	10	13	2	12	
G	33	17	7	4	—	—	0	2	8	5	2	12	38	4	0	0	—	—	0	3	0	7	4	12	
H	27	11	6	1	—	—	0	2	2	5	1	25	31	1	8	9	—	—	0	2	5	12	0	25	
I	28	16	11	12	1	14 2/5	0	2	3	9	3	16 1/5	32	11	10	3	2	28 4/5	0	2	7	0	5	23 2/5	
K	28	7	6	13	—	—	0	2	3	0	3	25	31	17	9	1	—	—	0	2	6	7	2	25	7
L	29	13	0	4	1	14 2/5	0	2	4	4	5	16 1/5	33	7	10	15	2	28 4/5	0	2	7	16	0	23 2/5	
M	30	6	11	0	—	—	0	2	4	18	0	25	33	17	1	8	—	—	0	2	8	4	6	4	
N	31	12	4	11	1	14 2/5	0	2	6	2	1	31 1/5	35	7	3	2	2	28 4/5	0	2	9	13	4	2 2/5	
O	28	6	6	0	—	—	0	2	2	19	3	24	31	16	8	8	—	—	0	2	6	6	2	24	
P	29	13	0	4	5	21 3/5	0	2	4	4	5	16 4/5	33	7	10	16	—	—	0	2	7	16	0	24	8
Q	29	3	4	10	—	—	0	2	3	15	4	12	32	13	7	4	—	—	0	2	7	2	3	12	
R	30	9	11	0	5	21 3/5	0	2	5	0	6	4 4/5	34	4	9	12	—	—	0	2	8	12	1	12	
S	23	12	0	0	—	—	0	1	10	9	3	24	—	—	—	—	—	—	—	—	—	—	—	—	†
T	21	10	2	17	—	—	0	1	8	9	5	9	—	—	—	—	—	—	—	—	—	—	—	—	

* *See Portugal Wine*, N °5 *and* 6.

† *See Portugal Wine*, N° 11 *and* 12.

N° X.

A TABLE ſhewing the amount of the **DRAWBACKS** payable upon **ONE TON** and **ONE GALLON** of **LEVANT WINES** in Caſks, imported into the **PORT** of **LONDON**, alſo into the Ports of **BRISTOL** and **SOUTHAMPTON**, and exported by Britiſh or by Strangers to all places of lawful exportation, other than the Britiſh colonies or plantations in America.

WINES imported, vocat. **LEVANT WINE**, in Caſks,

Into the Port of **LONDON**,

If duties have been paid down as	filled for	ſale	in ſhips qualified and unqualified	A
		private uſe	in ſhips qualified and unqualified	B
		retail	in ſhips qualified and unqualified	C
If ſecurity has been given as	filled for	ſale	in ſhips qualified and unqualified	D
		private uſe	in ſhips qualified and unqualified	E
If duties have been paid down as	unfilled for	ſale	in ſhips qualified and unqualified	F
		private uſe	in ſhips qualified and unqualified	G
		retail	in ſhips qualified and unqualified	H
If ſecurity has been given as	unfilled for	ſale	in ſhips qualified and unqualified	I
		private uſe	in ſhips qualified and unqualified	K
If duties have been paid down as	filled for priſage		in ſhips qualified and unqualified	L
	unfilled for priſage		in ſhips qualified and unqualified	M

Into the Ports of **BRISTOL** and **SOUTHAMPTON**,

If duties have been paid down as	filled for	ſale	in ſhips qualified and unqualified	N
		private uſe	in ſhips qualified and unqualified	O
		retail	in ſhips qualified and unqualified	P
If ſecurity has been given as	filled for	ſale	in ſhips qualified and unqualified	Q
		private uſe	in ſhips qualified and unqualified	R
If duties have been paid down as	unfilled for	ſale	in ſhips qualified and unqualified	S
		private uſe	in ſhips qualified and unqualified	T
		retail	in ſhips qualified and unqualified	U
If ſecurity has been given as	unfilled for	ſale	in ſhips qualified and unqualified	V
		private uſe	in ſhips qualified and unqualified	W
If duties have been paid down as	filled for priſage		in ſhips qualified and unqualified	X
	unfilled for priſage		in ſhips qualified and unqualified	Y

	Repaid on Exportation. To all places of lawful Exportation, other than the British Colonies or Plantations in America. Having been imported																				Numerical References to the Tables following, from which these Totals are taken.
	By British.										By Strangers.										
	The ton.						The gallon						The ton						The gallon				
	l.	s	d.	1/20	1/7	1/56	l.	s.	d.	1/20	1/7	1/56	l.	s.	d.	1/20	1/7	1/56	l.	s.	d.	1/20	1/7	1/56	
A	21	2	10	1	2	1 2	0	1	8	2	4	33 1/3	24	18	10	1	2	1 2	0	1	1	1	1 5	0 2 1 1/3	
B	21	15	0	0	—	—	0	1	8	14	2	—	25	11	0	0	—	—	0	2	0	6	4	24	1
C	22	3	0	0	—	—	0	1	9	1	6	1 2	25	19	0	0	—	—	0	2	0	14	2	—	
D	21	16	2	8	—	—	0	1	8	15	3	—	25	12	2	8	—	—	0	2	0	7	5	24	2
E	22	9	0	0	—	—	0	1	9	7	4	1 2	26	5	0	0	—	—	0	2	1	0	0	—	
F	18	4	9	6	—	—	0	1	5	7	2	30	21	9	11	14	—	—	0	1	8	9	3	18	3
G	18	15	5	14	—	—	0	1	5	17	4	6	22	0	8	2	—	—	0	1	8	19	4	30	
H	20	1	8	12	—	—	0	1	7	2	4	4	23	6	11	0	—	—	0	1	10	4	4	28	
I	18	16	6	8	—	—	0	1	5	18	4	8	22	1	8	16	—	—	0	1	9	0	4	32	4
K	19	7	9	12	—	—	0	1	6	9	2	12	22	13	0	0	—	—	0	1	9	11	3	—	
L	14	18	0	0	—	—	0	1	2	3	5	24	—	—	—	—	—	—	—	—	—	—	—	—	*
M	12	18	1	18	—	—	0	1	0	5	6	2	—	—	—	—	—	—	—	—	—	—	—	—	
N	18	8	10	1	2	1 2	0	1	5	11	1	33 1/3	22	4	10	1	2	1 2	0	1	9	3	4	21 1/3	
O	19	1	0	0	—	—	0	1	6	2	6	—	22	17	0	0	—	—	0	1	9	15	1	24	5
P	19	9	0	0	—	—	0	1	6	10	3	1 2	23	5	0	0	—	—	0	1	10	2	6	—	
Q	19	2	2	8	—	—	0	1	6	4	0	—	22	18	2	8	—	—	0	1	9	16	2	24	6
R	19	15	0	0	—	—	0	1	6	16	1	1 2	23	11	0	0	—	—	0	1	10	8	4	—	
S	15	17	11	14	—	—	0	1	3	2	5	30	19	3	2	2	—	—	0	1	6	4	6	18	7
T	16	8	8	2	—	—	0	1	3	13	0	6	19	13	10	10	—	—	0	1	6	15	0	30	
U	17	14	11	0	—	—	0	1	4	18	0	4	21	0	1	8	—	—	0	1	8	0	0	28	
V	16	9	8	16	—	—	0	1	3	14	0	8	19	14	11	4	—	—	0	1	6	16	0	32	8
W	17	1	0	0	—	—	0	1	4	4	5	1 2	20	6	2	8	—	—	0	1	7	6	6	—	
X	12	4	0	0	—	—	0	0	11	12	2	24	—	—	—	—	—	—	—	—	—	—	—	—	†
Y	10	11	4	6	—	—	0	0	10	1	2	2	—	—	—	—	—	—	—	—	—	—	—	—	

* *See Portugal Wine*, N° 5 *and* 6.

† *See Portugal Wine*, N° 11 *and* 12.

N° XI.

A TABLE ſhewing the amount of the **DRAWBACKS** payable upon **ONE TON** and **ONE GALLON** of **LEVANT WINE** in Caſks, imported into the **PORT** of **LONDON**, alſo into the **PORTS** of **BRISTOL** and **SOUTHAMPTON**, and exported by Britiſh or by Strangers to the Britiſh colonies or plantations in America.

WINES imported, vocat.

LEVANT WINE, in Caſks,

Into the Port of **LONDON**,

If duties have been paid down as	filled for	ſale	in ſhips qualified	A
			in ſhips unqualified	B
		private uſe	in ſhips qualified	C
			in ſhips unqualified	D
		retail	in ſhips qualified	E
			in ſhips unqualified	F
If ſecurity has been given as	filled for	ſale	in ſhips qualified	G
			in ſhips unqualified	H
		private uſe	in ſhips qualified	I
			in ſhips unqualified	K
If duties have been paid down as	unfilled for	ſale	in ſhips qualified	L
			in ſhips unqualified	M
		private uſe	in ſhips qualified	N
			in ſhips unqualified	O
		retail	in ſhips qualified	P
			in ſhips unqualified	Q
If ſecurity has been given as	unfilled for	ſale	in ſhips qualified	R
			in ſhips unqualified	S
		private uſe	in ſhips qualified	T
			in ſhips unqualified	U
If duties have been paid down as	filled for	priſage	in ſhips qualified and unqualified	V
	unfilled for	priſage	in ſhips qualified and unqualified	W

Into the Ports of **BRISTOL** and **SOUTHAMPTON**,

If duties have been paid down as	filled for	ſale	in ſhips qualified	X
			in ſhips unqualified	Y
		private uſe	in ſhips qualified	Z
			in ſhips unqualified	A
		retail	in ſhips qualified	B
			in ſhips unqualified	C
If ſecurity has been given as	filled for	ſale	in ſhips qualified	D
			in ſhips unqualified	E
		private uſe	in ſhips qualified	F
			in ſhips unqualified	G
If duties have been paid down as	unfilled for	ſale	in ſhips qualified	H
			in ſhips unqualified	I
		private uſe	in ſhips qualified	K
			in ſhips unqualified	L
		retail	in ſhips qualified	M
			in ſhips unqualified	N
If ſecurity has been given as	unfilled for	ſale	in ſhips qualified	O
			in ſhips unqualified	P
		private uſe	in ſhips qualified	Q
			in ſhips unqualified	R
If duties have been paid down as	filled for	priſage	in ſhips qualified and unqualified	S
	unfilled for	priſage	in ſhips qualified and unqualified	T

Repaid on Exportation.

To the Britiſh Colonies or Plantations in America.

Having been imported

	By Britiſh.												By Strangers.												Numerical References to the Tables following, from which theſe totals are taken.
	The ton.						The gallon.						The ton.						The gallon.						
	l.	s.	d.	1/20	1/7	1/30	l.	s.	d.	1/20	1/7	1/30	l.	s.	d.	1/20	1/7	1/30	l.	s.	d.	1/20	1/7	1/30	
A	29	14	9	2	—	—	0	2	4	6	3	2	29	14	9	2	—	—	0	2	4	6	3	2	
B	31	4	1	18	—	—	0	2	5	14	3	2	31	4	1	18	—	—	0	2	5	14	3	2	
C	30	13	0	0	—	—	0	2	5	3	5	24	30	13	0	0	—	—	0	2	5	3	5	24	
D	32	2	4	16	—	—	0	2	6	11	5	24	32	2	4	16	—	—	0	2	6	11	5	24	1
E	31	5	0	0	—	—	0	2	5	15	1	24	31	5	0	0	—	—	0	2	5	15	1	24	
F	32	14	4	16	—	—	0	2	7	3	1	24	32	14	4	16	—	—	0	2	7	3	1	24	
G	30	11	9	12	—	—	0	2	5	2	4	24	30	11	9	12	—	—	0	2	5	2	4	24	
H	32	2	4	16	—	—	0	2	6	11	5	24	32	2	4	16	—	—	0	2	6	11	5	24	2
I	31	11	0	0	—	—	0	2	6	0	6	24	31	11	0	0	—	—	0	2	6	0	6	24	
K	33	1	7	4	—	—	0	2	7	10	0	24	33	1	7	4	—	—	0	2	7	10	0	24	
L	26	8	3	13	—	—	0	2	1	3	1	1	26	8	3	13	—	—	0	2	1	3	1	1	
M	27	13	9	4	1	14 2/5	0	2	2	7	2	28 1/5	27	13	9	4	1	14 2/5	0	2	2	7	2	28 1/5	
N	27	4	4	5	—	—	0	2	1	18	3	1	27	4	4	5	—	—	0	2	1	18	3	1	
O	28	9	9	16	1	14 2/5	0	2	3	2	4	28 1/5	28	9	9	16	1	14 2/5	0	2	3	2	4	28 1/5	3
P	29	3	8	12	—	—	0	2	3	15	6	16	29	3	8	12	—	—	0	2	3	15	6	16	
Q	30	9	2	3	1	14 2/5	0	2	5	0	1	7 1/5	30	9	2	3	1	14 2/5	0	2	5	0	1	7 1/5	
R	27	3	3	12	—	—	0	2	1	17	3	0	27	3	3	12	—	—	0	2	1	17	3	0	
S	28	9	9	16	5	21 3/5	0	2	3	2	4	28 4/5	28	9	9	16	5	21 3/5	0	2	3	2	4	28 4/5	4
T	28	0	2	8	—	—	0	2	2	13	3	24	28	0	2	8	—	—	0	2	2	13	3	24	
U	29	6	8	12	5	21 3/5	0	2	3	18	5	16 4/5	29	6	8	12	5	21 3/5	0	2	3	18	5	16 4/5	
V	22	16	0	0	—	—	0	1	9	14	2	0													*
W	20	7	0	9	—	—	0	1	7	7	4	21													
X	27	0	9	2	—	—	0	2	1	15	0	2	27	0	9	2	—	—	0	2	1	15	0	2	
Y	28	10	1	18	—	—	0	2	3	3	0	2	28	10	1	18	—	—	0	2	3	3	0	2	
Z	27	19	0	0	—	—	0	2	2	12	2	24	27	19	0	0	—	—	0	2	2	12	2	24	
A	29	8	4	16	—	—	0	2	4	0	2	24	29	8	4	16	—	—	0	2	4	0	2	24	5
B	28	11	0	0	—	—	0	2	3	3	5	24	28	11	0	0	—	—	0	2	3	3	5	24	
C	30	0	4	16	—	—	0	2	4	11	5	24	30	0	4	16	—	—	0	2	4	11	5	24	
D	27	17	9	12	—	—	0	2	2	11	1	24	27	17	9	12	—	—	0	2	2	11	1	24	
E	29	8	4	16	—	—	0	2	4	0	2	24	29	8	4	16	—	—	0	2	4	0	2	24	6
F	28	17	0	0	—	—	0	2	3	9	3	24	28	17	0	0	—	—	0	2	3	9	3	24	
G	30	7	7	4	—	—	0	2	4	18	4	24	30	7	7	4	—	—	0	2	4	18	4	24	
H	24	1	6	1	—	—	0	1	10	18	4	1	24	1	6	1	—	—	0	1	10	18	4	1	
I	25	6	11	12	1	14 2/5	0	2	0	2	5	28 1/5	25	6	11	12	1	14 2/5	0	2	0	2	5	28 1/5	
K	24	17	6	13	—	—	0	1	11	13	6	1	24	17	6	13	—	—	0	1	11	13	6	1	7
L	26	3	0	4	1	14 2/5	0	2	0	18	0	28 1/5	26	3	0	4	1	14 2/5	0	2	0	18	0	28 1/5	
M	26	16	11	0	—	—	0	2	1	11	2	16	26	16	11	0	—	—	0	2	1	11	2	16	
N	28	2	4	11	1	14 2/5	0	2	2	15	4	7 1/5	28	2	4	11	1	14 2/5	0	2	2	15	4	7 1/5	
O	24	16	6	0	—	—	0	1	11	12	6	0	24	16	6	0	—	—	0	1	11	12	6	0	
P	26	3	0	4	5	21 3/5	0	2	0	18	0	28 4/5	26	3	0	4	5	21 3/5	0	2	0	18	0	28 4/5	8
Q	25	13	4	16	—	—	0	2	0	8	6	24	25	13	4	16	—	—	0	2	0	8	6	24	
R	26	19	11	0	5	21 3/5	0	2	1	14	1	16 4/5	26	19	11	0	5	21 3/5	0	2	1	14	1	16 4/5	
S	20	2	0	0	—	—	0	1	7	2	6	0													†
T	18	0	2	17	—	—	0	1	5	3	0	21													

* *See Portugal Wine,* N °5 *and* 6.

† *See Portugal Wine,* N° 11 *and* 12.

N° XI.

A TABLE ſhewing the amount of the DRAWBACKS payable upon ONE TON and ONE GALLON of LEVANT WINE in Caſks, imported into the PORT of LONDON, alſo into the PORTS of BRISTOL and SOUTHAMPTON, and exported by Britiſh or by Strangers to the Britiſh colonies or plantations in America.

WINES imported, vocat.	LEVANT WINE, in Caſks,	Into the Port of LONDON,	If duties have been paid down as	filled for	ſale	in ſhips qualified	A
						in ſhips unqualified	B
					private uſe	in ſhips qualified	C
						in ſhips unqualified	D
					retail	in ſhips qualified	E
						in ſhips unqualified	F
			If ſecurity has been given as	filled for	ſale	in ſhips qualified	G
						in ſhips unqualified	H
					private uſe	in ſhips qualified	I
						in ſhips unqualified	K
			If duties have been paid down as	unfilled for	ſale	in ſhips qualified	L
						in ſhips unqualified	M
					private uſe	in ſhips qualified	N
						in ſhips unqualified	O
					retail	in ſhips qualified	P
						in ſhips unqualified	Q
			If ſecurity has been given as	unfilled for	ſale	in ſhips qualified	R
						in ſhips unqualified	S
					private uſe	in ſhips qualified	T
						in ſhips unqualified	U
			If duties have been paid down as	filled for	priſage	in ſhips qualified and unqualified	V
				unfilled for	priſage	in ſhips qualified and unqualified	W
		Into the Ports of BRISTOL and SOUTHAMPTON,	If duties have been paid down as	filled for	ſale	in ſhips qualified	X
						in ſhips unqualified	Y
					private uſe	in ſhips qualified	Z
						in ſhips unqualified	A
					retail	in ſhips qualified	B
						in ſhips unqualified	C
			If ſecurity has been given as	filled for	ſale	in ſhips qualified	D
						in ſhips unqualified	E
					private uſe	in ſhips qualified	F
						in ſhips unqualified	G
			If duties have been paid down as	unfilled for	ſale	in ſhips qualified	H
						in ſhips unqualified	I
					private uſe	in ſhips qualified	K
						in ſhips unqualified	L
					retail	in ſhips qualified	M
						in ſhips unqualified	N
			If ſecurity has been given as	unfilled for	ſale	in ſhips qualified	O
						in ſhips unqualified	P
					private uſe	in ſhips qualified	Q
						in ſhips unqualified	R
			If duties have been paid down as	filled for	priſage	in ſhips qualified and unqualified	S
				unfilled for	priſage	in ſhips qualified and unqualified	T

Repaid on Exportation.

To the Britiſh Colonies or Plantations in America.

Having been imported

	By Britiſh.												By Strangers.												Numerical References to the Tables following, from which theſe totals are taken.
	The ton.						The gallon.						The ton.						The gallon.						
	l.	s.	d.	1/20	1/7	1/30	l.	s.	d.	1/20	1/7	1/30	l.	s.	d.	1/20	1/7	1/30	l.	s.	d.	1/20	1/7	1/30	
A	29	14	9	2	—	—	0	2	4	6	3	2	29	14	9	2	—	—	0	2	4	6	3	2	
B	31	4	1	18	—	—	0	2	5	14	3	2	31	4	1	18	—	—	0	2	5	14	3	2	
C	30	13	0	0	—	—	0	2	5	3	5	24	30	13	0	0	—	—	0	2	5	3	5	24	
D	32	2	4	16	—	—	0	2	6	11	5	24	32	2	4	16	—	—	0	2	6	11	5	24	
E	31	5	0	0	—	—	0	2	5	15	1	24	31	5	0	0	—	—	0	2	5	15	1	24	
F	32	14	4	16	—	—	0	2	7	3	1	24	32	14	4	16	—	—	0	2	7	3	1	24	
G	30	11	9	12	—	—	0	2	5	2	4	24	30	11	9	12	—	—	0	2	5	2	4	24	
H	32	2	4	16	—	—	0	2	6	11	5	24	32	2	4	16	—	—	0	2	6	11	5	24	
I	31	11	0	0	—	—	0	2	6	0	6	24	31	11	0	0	—	—	0	2	6	0	6	24	
K	33	1	7	4	—	—	0	2	7	10	0	24	33	1	7	4	—	—	0	2	7	10	0	24	
L	26	8	3	13	—	—	0	2	1	3	1	1	26	8	3	13	—	—	0	2	1	3	1	1	
M	27	13	9	4	1	14	2/5	0	2	2	7	2	28	1/5	27	13	9	4	1	14	2/5	0	2	2	7	2	28	1/5	
N	27	4	4	5	—	—	0	2	1	18	3	1	27	4	4	5	—	—	0	2	1	18	3	1	
O	28	9	9	16	1	14	2/5	0	2	3	2	4	28	1/5	28	9	9	16	1	14	2/5	0	2	3	2	4	28	1/5	3
P	29	3	8	12	—	—	0	2	3	15	6	16	29	3	8	12	—	—	0	2	3	15	6	16	
Q	30	9	2	3	1	14	2/5	0	2	5	0	1	7	1/5	30	9	2	3	1	14	2/5	0	2	5	0	1	7	1/5	
R	27	3	3	12	—	—	0	2	1	17	3	0	27	3	3	12	—	—	0	2	1	17	3	0	
S	28	9	9	16	5	21	3/5	0	2	3	2	4	28	4/5	28	9	9	16	5	21	3/5	0	2	3	2	4	28	4/5	4
T	28	0	2	8	—	—	0	2	2	13	3	24	28	0	2	8	—	—	0	2	2	13	3	24	
U	29	6	8	12	5	21	3/5	0	2	3	18	5	16	4/5	29	6	8	12	5	21	3/5	0	2	3	18	5	16	4/5	
V	22	16	0	0	—	—	0	1	9	14	2	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	*
W	20	7	0	9	—	—	0	1	7	7	4	21	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
X	27	0	9	2	—	—	0	2	1	15	0	2	27	0	9	2	—	—	0	2	1	15	0	2	
Y	28	10	1	18	—	—	0	2	3	3	0	2	28	10	1	18	—	—	0	2	3	3	0	2	
Z	27	19	0	0	—	—	0	2	2	12	2	24	27	19	0	0	—	—	0	2	2	12	2	24	
A	29	8	4	16	—	—	0	2	4	0	2	24	29	8	4	16	—	—	0	2	4	0	2	24	
B	28	11	0	0	—	—	0	2	3	3	5	24	28	11	0	0	—	—	0	2	3	3	5	24	
C	30	0	4	16	—	—	0	2	4	11	5	24	30	0	4	16	—	—	0	2	4	11	5	24	5
D	27	17	9	12	—	—	0	2	2	11	1	24	27	17	9	12	—	—	0	2	2	11	1	24	
E	29	8	4	16	—	—	0	2	4	0	2	24	29	8	4	16	—	—	0	2	4	0	2	24	
F	28	17	0	0	—	—	0	2	3	9	3	24	28	17	0	0	—	—	0	2	3	9	3	24	6
G	30	7	7	4	—	—	0	2	4	18	4	24	30	7	7	4	—	—	0	2	4	18	4	24	
H	24	1	6	1	—	—	0	1	10	18	4	1	24	1	6	1	—	—	0	1	10	18	4	1	
I	25	6	11	12	1	14	2/5	0	2	0	2	5	28	1/5	25	6	11	12	1	14	2/5	0	2	0	2	5	28	1/5	
K	24	17	6	13	—	—	0	1	11	13	6	1	24	17	6	13	—	—	0	1	11	13	6	1	
L	26	3	0	4	1	14	2/5	0	2	0	18	0	28	1/5	26	3	0	4	1	14	2/5	0	2	0	18	0	28	1/5	7
M	26	16	11	0	—	—	0	2	1	11	2	16	26	16	11	0	—	—	0	2	1	11	2	16	
N	28	2	4	11	1	14	2/5	0	2	2	15	4	7	1/5	28	2	4	11	1	14	2/5	0	2	2	15	4	7	1/5	
O	24	16	6	0	—	—	0	1	11	12	6	0	24	16	6	0	—	—	0	1	11	12	6	0	
P	26	3	0	4	5	21	3/5	0	2	0	18	0	28	4/5	26	3	0	4	5	21	3/5	0	2	0	18	0	28	4/5	8
Q	25	13	4	16	—	—	0	2	0	8	6	24	25	13	4	16	—	—	0	2	0	8	6	24	
R	26	19	11	0	5	21	3/5	0	2	1	14	1	16	4/5	26	19	11	0	5	21	3/5	0	2	1	14	1	16	4/5	
S	20	2	0	0	—	—	0	1	7	2	6	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	†
T	18	0	2	17	—	—	0	1	5	3	0	21	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

* *See Portugal Wine,* N °5 *and* 6.

† *See Portugal Wine,* N° 11 *and* 12.

N° 1.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into the Port of LONDON, both by Britiſh and Strangers, and entered in caſks filled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, (by proper certificates under the directions of the act of the 8 Geo. III. cap. 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; the Duties paid down, together with the Drawbacks thereon to all places of lawful exportation.

| DUTIES payable on Importation. | | |

DRAWBACK payable on Exportation.

To all places of lawful exportation, other than the British colonies or plantations in America.

By British.

	What part drawn back.	The ton. l.	s.	d.	1/20	1/7	1/36	The gallon. s.	d.	1/20	1/7	1/36
A	Allbut 1 0 0 a ton.	3	1	0	0	—	—	0	2	18	0	24
B	All —	3	6	0	0	—	—	0	3	2	6	—
C	All —	4	1	0	0	—	—	0	3	17	1	—
D	All —	1	7	0	0	—	—	0	1	5	5	—
E	All —	2	14	0	0	—	—	0	2	11	3	—
F	1/7ds —	6	3	10	1	2	12	0	5	17	6	21 1/3
G	All —	0	10	0	0	—	—	0	0	9	3	24
H	Nil —											
I	Nil —											
K	—	21	2	10	1	2	12	1	8	2	4	33 1/3
L	Nil —											
M	—	21	2	10	1	2	12	1	8	2	4	33 1/3
N	—	6	3	10	1	2	12	0	5	17	6	21 1/3
O	—	14	19	0	0	—	—	1	2	4	5	12
		6	16	0	0	—	—	0	6	9	3	24
P	—	21	15	0	0	—	—	1	8	14	2	—
Q	—											
R	—	21	15	0	0	—	—	1	8	14	2	—
S	—	6	16	0	0	—	—	0	6	9	3	24
T	—	14	19	0	0	—	—	1	2	4	5	12
		7	4	0	0	—	—	0	6	17	1	—
U	—	22	3	0	0	—	—	1	9	1	6	12
V	—											
W	—	22	3	0	0	—	—	1	9	1	6	12

To any of the British colonies or plantations in America, under the security prescribed by law.

By British, and by Strangers.

What part drawn back.	The ton. l.	s.	d.	1/20	1/7	1/36	The gallon. s.	d.	1/20	1/7	1/36
All —	4	1	0	0	—	—	0	3	17	1	—
All —	3	6	0	0	—	—	0	3	2	6	—
All —	4	1	0	0	—	—	0	3	17	1	—
All —	1	7	0	0	—	—	0	1	5	5	—
All —	2	14	0	0	—	—	0	2	11	3	—
All —	9	5	9	2	—	—	0	8	16	6	14
All —	0	10	0	0	—	—	0	0	9	3	24
All —	4	0	0	0	—	—	0	3	16	1	12
All but 3 10 0 a ton.	0	10	0	0	—	—	0	0	9	3	24
—	29	14	9	2	—	—	2	4	6	3	2
All —	1	9	4	16	—	—	0	1	8	0	—
—	31	4	1	18	—	—	2	5	14	3	2
—	10	15	1	18	—	—	0	10	4	6	14
—	20	9	0	0	—	—	1	7	9	3	24
—	10	4	0	0	—	—	0	9	14	2	—
—	30	13	0	0	—	—	2	5	3	5	24
—	1	9	4	16	—	—	0	1	8	0	—
—	32	2	4	16	—	—	2	6	11	5	24
—	11	13	4	16	—	—	0	11	2	2	—
—	20	9	0	0	—	—	1	7	9	3	24
—	10	16	0	0	—	—	0	10	5	5	—
—	31	5	0	0	—	—	2	5	15	1	24
—	1	9	4	16	—	—	0	1	8	0	—
—	32	14	4	16	—	—	2	7	3	1	24

N° 2.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into the Port of LONDON, both by Britiſh and Strangers, and entered in caſks filled for ſale, or private uſe, from the place of its growth, &c. or from the Iſlands of Guernſey or Jerſey, (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; the Additional duty and Impoſt bonded; together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																						
By Britiſh in Britiſh ſhips.										By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.										Branches.	
The ton.						The gallon.					The ton.					The gallon.						
l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		
4	1	0	0	—	—	0	3	17	1	—	5	8	0	0	—	—	0	5	2	6	—	Old ſubſidy	A
3	12	0	0	—	—	0	3	8	4	—	3	12	0	0	—	—	0	3	8	4	—	Additional duty	B
4	1	0	0	—	—	0	3	17	1	—	5	8	0	0	—	—	0	5	2	6	—	New ſubſidy	C
1	7	0	0	—	—	0	1	5	5	—	1	16	0	0	—	—	0	1	14	2	—	One-third ſubſidy	D
2	14	0	0	—	—	0	2	11	3	—	3	12	0	0	—	—	0	3	8	4	—	Two-thirds ſubſidy	E
9	16	9	12	—	—	0	9	7	3	—	9	16	9	12	—	—	0	9	7	3	—	Impoſt on wine	F
0	10	0	0	—	—	0	0	9	3	24	0	10	0	0	—	—	0	0	9	3	24	Coinage on wine	G
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1745	H
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1763	I
34	1	9	12	—	—	2	8	9	2	12	38	2	9	12	—	—	3	0	6	3	12	Total duties as filled for ſale, in a ſhip not liable to the one per cent. inwards —	K
1	10	7	4	—	—	0	1	9	1	—	1	16	0	0	—	—	0	1	14	2	—	One per cent. inwards	L
35	12	4	16	—	—	2	9	18	3	12	39	18	9	12	—	—	3	2	0	5	12	Total duties as filled for ſale, in a ſhip liable to the one per cent. inwards —	M
11	7	4	16	—	—	0	10	16	4	—	11	12	9	12	—	—	0	11	1	5	—	Deduct the impoſt and one per cent. inwards, as filled for ſale above	N
24	5	0	0	—	—	1	11	1	6	12	28	6	0	0	—	—	2	2	19	0	12		
10	16	0	0	—	—	0	10	5	5	—	10	16	0	0	—	—	0	10	5	5	—	Add the imp. as filled for priv. uſe	O
35	1	0	0	—	—	2	9	7	4	12	39	2	0	0	—	—	3	1	4	5	12	Total duties as filled for private uſe in a ſhip not liable to the one per cent. inwards	P
1	10	7	4	—	—	0	1	9	1	—	1	16	0	0	—	—	0	1	14	2	—	One per cent. inwards	Q
36	11	7	4	—	—	2	10	16	5	12	40	18	0	0	—	—	3	2	19	0	12	Total duties as filled for private uſe in a ſhip liable to the one per cent. inwards —	R

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers drawback, viz. £ 3 16 0 *per ton, which is* £ 0 0 3 $\frac{12}{20}$ $\frac{2}{7}$ $\frac{24}{36}$ *per gallon, to each total as filled for ſale, and private uſe; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.*

DRAWBACK payable on Exportation.

	To all places of lawful exportation, other than the Britiſh colonies or plantations in America.											To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law.										
	By Britiſh.											By Britiſh, and by Strangers.										
	What part drawn back.	The ton.						The gallon.					What part drawn back.	The ton.						The gallon.				
		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36
A	All but 1 0 0 a ton.	3	1	0	0	—	—	0	2	18	0	24	All —	4	1	0	0	—	—	0	3	17	1	—
B	All —	3	12	0	0	—	—	0	3	8	4	—	All —	3	12	0	0	—	—	0	3	8	4	—
C	All —	4	1	0	0	—	—	0	3	17	1	—	All —	4	1	0	0	—	—	0	3	17	1	—
D	All —	1	7	0	0	—	—	0	1	5	5	—	All —	1	7	0	0	—	—	0	1	5	5	—
E	All —	2	14	0	0	—	—	0	2	11	3	—	All —	2	14	0	0	—	—	0	2	11	3	—
F	2/3ds —	6	11	2	8	—	—	0	6	4	6	24	All —	9	16	9	12	—	—	0	9	7	3	—
G	All —	0	10	0	0	—	—	0	0	9	3	24	All —	0	10	0	0	—	—	0	0	9	3	24
H	Nil —												All —	4	0	0	0	—	—	0	3	16	1	12
I	Nil —												All but 3 10 0 a ton.	0	10	0	0	—	—	0	0	9	3	24
K	—	21	16	2	8	—	—	1	8	15	3	—	—	30	11	9	12	—	—	2	5	2	4	24
L	Nil —												All —	1	10	7	4	—	—	0	1	9	1	—
M	—	21	16	2	8	—	—	1	8	15	3	—	—	32	2	4	16	—	—	2	6	11	5	24
N	—	6	11	2	8	—	—	0	6	4	6	24	—	11	7	4	16	—	—	0	10	16	4	—
O	—	15	5	0	0	—	—	1	2	10	3	12	—	20	15	0	0	—	—	1	7	15	1	24
		7	4	0	0	—	—	0	6	17	1	—	—	10	16	0	0	—	—	0	10	5	5	—
P	—	22	9	0	0	—	—	1	9	7	4	12	—	31	11	0	0	—	—	2	6	0	6	24
Q														1	10	7	4	—	—	0	1	9	1	—
R	—	22	9	0	0	—	—	1	9	7	4	12	—	33	1	7	4	—	—	2	7	10	0	24

N° 3.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into the Port of LONDON, both by Britiſh and Strangers, and entered in caſks unfilled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, (by proper certificates under the directions of the act of the 8 Geo. III. cap. 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; the Duties paid down, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																					
By Britiſh in Britiſh ſhips.										By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.										Branches.	
The ton.						The gallon.					The ton.					The gallon.					
l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		
3	10	2	8	—	—	0	3	6	6	—	4	13	7	4	—	—	0	4	9	1	—	Old ſubſidy	A
2	17	1	8	—	—	0	2	14	2	28	2	17	1	8	—	—	0	2	14	2	28	Additional duty	B
3	10	2	8	—	—	0	3	6	6	—	4	13	7	4	—	—	0	4	9	1	—	New ſubſidy	C
1	3	4	16	—	—	0	1	2	2	—	1	11	2	8	—	—	0	1	9	5	—	One-third ſubſidy	D
2	6	9	12	—	—	0	2	4	4	—	3	2	4	16	—	—	0	2	19	3	—	Two-thirds ſubſidy	E
8	0	7	1	—	—	0	7	12	6	21	8	0	7	1	—	—	0	7	12	6	21	Impoſt on wine	F
0	10	0	0	—	—	0	0	9	3	24	0	10	0	0	—	—	0	0	9	3	24	Coinage on wine	G
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1745	H
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1763	I
29	18	3	13	—	—	2	4	9	5	25	33	8	6	1	—	—	2	7	16	4	25	Total duties unfilled for ſale, in a ſhip not liable to the one per cent. inwards —	K
1	5	5	11	1	14	2/5	0	1	4	1	27	1/5	1	10	1	14	2	28	4/5	0	1	8	4	34	2/5	One per cent. inwards —	L
31	3	9	4	1	14	2/5	2	5	14	0	16	1/5	34	18	7	15	2	28	4/5	2	9	5	2	23	2/5	Total duties unfilled for ſale, in a ſhip liable to the one per cent. inwards —	M
9	6	0	12	1	14	2/5	0	8	17	1	12	1/5	9	10	8	15	2	28	4/5	0	9	1	4	19	2/5	Deduct the impoſt and one per cent. inwards unfilled for ſale above —	N
21	17	8	12	—	—	1	8	16	6	4	25	7	11	0	—	—	2	0	3	5	4		
8	16	7	13	—	—	0	8	8	1	21	8	16	7	13	—	—	0	8	8	1	21	Add impoſt unfilled for private uſe	O
30	14	4	5	—	—	2	5	5	0	25	34	4	6	13	—	—	2	8	11	6	25	Total duties unfilled for private uſe, in a ſhip not liable to the one per cent. inwards	P
1	5	5	11	1	14	2/5	0	1	4	1	27	1/5	1	10	1	14	2	28	4/5	0	1	8	4	34	2/5	One per cent. inwards —	Q
31	19	9	16	1	14	2/5	2	6	9	2	16	1/5	35	14	8	7	2	28	4/5	2	10	0	4	23	2/5	Total duties unfilled for private uſe, in a ſhip liable to the one per cent. inwards	R
10	2	1	4	1	14	2/5	0	9	12	3	12	1/5	10	6	9	7	2	28	4/5	0	9	16	6	19	2/5	Deduct the impoſt and one per cent. inwards unfilled for private uſe —	S
21	17	8	12	—	—	1	8	16	6	4	25	7	11	0	—	—	2	0	3	5	4		
10	16	0	0	—	—	0	10	5	5	—	10	16	0	0	—	—	0	10	5	5	—	Add the impoſt unfilled for retail	T
32	13	8	12	—	—	2	7	2	4	4	36	3	11	0	—	—	2	10	9	3	4	Total duties unfilled for retail, in a ſhip not liable to the one per cent. inwards	U
1	5	5	11	1	14	2/5	0	1	4	1	27	1/5	1	10	1	14	2	28	4/5	0	1	8	4	34	2/5	One per cent. inwards —	V
33	19	2	3	1	14	2/5	2	8	6	5	31	1/5	37	14	0	14	2	28	4/5	2	11	18	1	2	2/5	Total duties unfilled for retail, in a ſhip liable to the one per cent. inwards —	W

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz. £ 3 5 2 8/20 *per ton, which is* £ 0 0 3 2/20 0/7 24/36 *per gallon, to each total as unfilled for ſale, private uſe, and retail; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.*

DRAWBACK payable on Exportation.

To all places of lawful exportation, other than the Britiſh colonies or plantations in America.

By Britiſh.

	What part drawn back.	The ton. l.	s.	d.	1/20	1/7	1/36	The gallon. s.	d.	1/20	1/7	1/36
A	All but 1 0 0 a ton.	2	10	2	8	—	—	0	2	7	5	24
B	All	2	17	1	8	—	—	0	2	14	2	28
C	All	3	10	2	8	—	—	0	3	6	6	—
D	All	1	3	4	16	—	—	0	1	2	2	—
E	All	2	6	9	12	—	—	0	2	4	4	—
F	2/3ds	5	7	0	14	—	—	0	5	1	6	26
G	All	0	10	0	0	—	—	0	0	9	3	24
H	Nil											
I	Nil											
K		18	4	9	6	—	—	1	5	7	2	30
L	Nil											
M		18	4	9	6	—	—	1	5	7	2	30
N		5	7	0	14	—	—	0	5	1	6	26
O		12	17	8	12	—	—	1	0	5	3	4
		5	17	9	2	—	—	0	5	12	1	2
P		18	15	5	14	—	—	1	5	17	4	6
Q												
R		18	15	5	14	—	—	1	5	17	4	6
S		5	17	9	2	—	—	0	5	12	1	2
T		12	17	8	12	—	—	1	0	5	3	4
		7	4	0	0	—	—	0	6	17	1	—
U		20	1	8	12	—	—	1	7	2	4	4
V												
W		20	1	8	12	—	—	1	7	2	4	4

To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law.

By Britiſh, and by Strangers.

What part drawn back.	The ton. l.	s.	d.	1/20	1/7	1/36	The gallon. s.	d.	1/20	1/7	1/36
All	3	10	2	8	—	—	0	3	6	6	—
All	2	17	1	8	—	—	0	2	14	2	28
All	3	10	2	8	—	—	0	3	6	6	—
All	1	3	4	16	—	—	0	1	2	2	—
All	2	6	9	12	—	—	0	2	4	4	—
All	8	0	7	1	—	—	0	7	12	6	21
All	0	10	0	0	—	—	0	0	9	3	24
All	4	0	0	0	—	—	0	3	16	1	12
All but 3 10 0 a ton.	0	10	0	0	—	—	0	0	9	3	24
	26	8	3	13	—	—	2	1	3	1	1
All	1	5	5	11	1	14 2/5	0	1	4	1	27 1/5
	27	13	9	4	1	14 2/5	2	2	7	2	28 1/5
	9	6	0	12	1	14 2/5	0	8	17	1	12 1/5
	18	7	8	12	—	—	1	5	10	1	16
	8	16	7	13	—	—	0	8	8	1	21
	27	4	4	5	—	—	2	1	18	3	1
	1	5	5	11	1	14 2/5	0	1	4	1	27 1/5
	28	9	9	16	1	14 2/5	2	3	2	4	28 1/5
	10	2	1	4	1	14 2/5	0	9	12	3	12 1/5
	18	7	8	12	—	—	1	5	10	1	16
	10	16	0	0	—	—	0	10	5	5	—
	29	3	8	12	—	—	2	3	15	6	16
	1	5	5	11	1	14 2/5	0	1	4	1	27 1/5
	30	9	2	3	1	14 2/5	2	5	0	1	7 1/5

N° 4.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into the Port of LONDON, both by Britiſh and Strangers, and entered in caſks unfilled for ſale, or private uſe, from the place of its growth, &c. or from the Iſlands of Guernſey or Jerſey, (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; the Additional duty and Impoſt bonded; together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																
By Britiſh in Britiſh ſhips.								By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.								Branches.
The ton.						The gallon.					The ton.					The gallon.					
l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36	
3	10	2	8	—	—	0	3	6	6	—	4	13	7	4	—	—	0	4	9	1	—	Old ſubſidy — A
3	2	4	16	—	—	0	2	19	3	—	3	2	4	16	—	—	0	2	19	3	—	Additional duty — B
3	10	2	8	—	—	0	3	6	6	—	4	13	7	4	—	—	0	4	9	1	—	New ſubſidy — C
1	3	4	16	—	—	0	1	2	2	—	1	11	2	8	—	—	0	1	9	5	—	One-third ſubſidy — D
2	6	9	12	—	—	0	2	4	4	—	3	2	4	16	—	—	0	2	19	3	—	Two-thirds ſubſidy — E
8	10	3	12	—	—	0	8	2	1	12	8	10	3	12	—	—	0	8	2	1	12	Impoſt on wine — F
0	10	0	0	—	—	0	0	9	3	24	0	10	0	0	—	—	0	0	9	3	24	Coinage on wine — G
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1745 — H
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1763 — I
30	13	3	12	—	—	2	5	4	0	24	34	3	6	0	—	—	2	8	10	6	24	Total duties unfilled for ſale, in a ſhip not liable to the one per cent. inwards — K
1	6	6	4	5	21 3/5	0	1	5	1	28 4/5	1	11	2	8	—	—	0	1	9	5	—	One per cent. inwards — L
31	19	9	16	5	21 3/5	2	6	9	2	16 4/5	35	14	8	8	—	—	2	10	0	4	24	Total duties unfilled for ſale, in a ſhip liable to the one per cent. inwards — M
9	16	9	16	5	21 3/3	0	9	7	3	4 4/5	10	1	6	0	—	—	0	9	11	6	12	Deduct the impoſt and one per cent. inwards unfilled for ſale above — N
22	3	0	0	—	—	1	9	1	6	12	25	13	2	8	—	—	2	0	8	5	12	
9	7	2	8	—	—	0	8	18	2	—	9	7	2	8	—	—	0	8	18	2	—	Add the imp. unfilled for priv. uſe O
31	10	2	8	—	—	2	6	0	1	12	35	0	4	16	—	—	2	9	7	0	12	Total duties unfilled for private uſe in a ſhip not liable to the one per cent inwards P
1	6	6	4	5	21 3/5	0	1	5	1	28 4/5	1	11	2	8	—	—	0	1	9	5	—	One per cent inwards — Q
32	16	8	12	5	21 3/5	2	7	5	3	4 4/5	36	11	7	4	—	—	2	10	16	5	12	Total duties unfilled for private uſe in a ſhip liable to the one per cent. inwards — R

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers drawback, viz. £ 3 5 2 8/20 *per ton, which is* £ 0 0 3 3/20 0/7 24/36 *per gallon, to each total as unfilled for ſale, and private uſe: for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.*

DRAWBACK payable on Exportation.

	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.											To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.										
	What part drawn back.	The ton.						The gallon.					What part drawn back.	The ton.						The gallon.				
		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36
A	All but 1 0 0 a ton.	2	10	2	8			0	2	7	5	24	All	3	10	2	8			0	3	6	6	
B	All	3	2	4	16			0	2	19	3		All	3	2	4	16			0	2	19	3	
C	All	3	10	2	8			0	3	6	6		All	3	10	2	8			0	3	6	6	
D	All	1	3	4	16			0	1	2	2		All	1	3	4	16			0	1	2	2	
E	All	2	6	9	12			0	2	4	4		All	2	6	9	12			0	2	4	4	
F	2/3ds	5	13	6	8			0	5	8	0	32	All	8	10	3	12			0	8	2	1	12
G	All	0	10	0	0			0	0	9	3	24	All	0	10	0	0			0	0	9	3	24
H	Nil												All	4	0	0	0			0	3	16	1	12
I	Nil												All but 3 10 0 a ton.	0	10	0	0			0	0	9	3	24
K		18	16	6	8			1	5	18	4	8		27	3	3	12			2	1	17	3	
L	Nil												All	1	6	6	4	5	21 3/5	0	1	5	1	28 4/5
M		18	16	6	8			1	5	18	4	8		28	9	9	16	5	21 3/5	2	3	2	4	28 4/5
N		5	13	6	8			0	5	8	0	32		9	16	9	16	5	21 3/5	0	9	7	3	4 4/5
O		13	3	0	0			1	0	10	3	12		18	13	0	0			1	5	15	1	24
		6	4	9	12			0	5	18	6			9	7	2	8			0	8	18	2	
P		19	7	9	12			1	6	9	2	12		28	0	2	8			2	2	13	3	24
Q														1	6	6	4	5	21 3/5	0	1	5	1	28 4/5
R		19	7	9	12			1	6	9	2	12		29	6	8	12	5	21 3/5	2	3	18	5	16 4/5

N° 5.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into the Ports of BRISTOL and SOUTHAMPTON, both by Britiſh and Strangers, and entered in caſks filled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, (by proper certificates under the directions of the act of the 8 Geo. III. cap. 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; the Duties paid down, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																
By Britiſh in Britiſh ſhips.								By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.								Branches.
The ton.						The gallon.					The ton.					The gallon.					
l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36	
4	1	0	0	—	—	0	3	17	1	—	5	8	0	0	—	—	0	5	2	6	—	Old ſubſidy — A
3	6	0	0	—	—	0	3	2	6	—	3	6	0	0	—	—	0	3	2	6	—	Additional duty — B
2	14	0	0	—	—	0	2	11	3	—	4	1	0	0	—	—	0	3	17	1	—	New ſubſidy — C
0	18	0	0	—	—	0	0	17	1	—	1	7	0	0	—	—	0	1	5	5	—	One-third ſubſidy — D
1	16	0	0	—	—	0	1	14	2	—	2	14	0	0	—	—	0	2	11	3	—	Two-thirds ſubſidy — E
9	5	9	2	—	—	0	8	16	6	14	9	5	9	2	—	—	0	8	16	6	14	Impoſt on wine — F
0	10	0	0	—	—	0	0	9	3	24	0	10	0	0	—	—	0	0	9	3	24	Coinage on wine — G
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1745 — H
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1763 — I
30	10	9	2	—	—	2	5	1	4	26	34	11	9	2	—	—	2	8	18	5	26	Total duties as filled for ſale, in a ſhip not liable to the one per cent. inwards — K
1	9	4	16	—	—	0	1	8	0	—	1	14	9	12	—	—	0	1	13	1	—	One per cent. inwards — L
32	0	1	18	—	—	2	6	9	4	26	36	6	6	14	—	—		10	11	6	26	Total duties as filled for ſale, in a ſhip liable to the one per cent. inwards — M
10	15	1	18	—	—	0	10	4	6	14	11	0	6	14	—	—	0	10	10	0	14	Deduct the impoſt and one per cent. inwards as filled for ſale above — N
21	5	0	0	—	—	1	8	4	5	12	25	6	0	0	—	—	2	0	1	6	12	
10	4	0	0	—	—	0	9	14	2	—	10	4	0	0	—	—	0	9	14	2	—	Add impoſt as filled for private uſe O
31	9	0	0	—	—	2	5	19	0	12	35	10	0	0	—	—	2	9	16	1	12	Total duties as filled for private uſe, in a ſhip not liable to the one per cent. inwards — P
1	9	4	16	—	—	0	1	8	0	—	1	14	9	12	—	—	0	1	13	1	—	One per cent. inwards — Q
32	18	4	16	—	—	2	7	7	0	12	37	4	9	12	—	—		11	9	2	12	Total duties as filled for private uſe, in a ſhip liable to the one per cent. inwards — R
11	13	4	16	—	—	0	11	2	2	—	11	18	9	12	—	—	0	11	7	3	—	Deduct the impoſt and one per cent. inwards as filled for private uſe — S
21	5	0	0	—	—	1	8	4	5	12	25	6	0	0	—	—	2	0	1	6	12	
10	16	0	0	—	—	0	10	5	5	—	10	16	0	0	—	—	0	10	5	5	—	Add the impoſt as filled for retail T
32	1	0	0	—	—	2	6	10	3	12	36	2	0	0	—	—	2	10	7	4	12	Total duties as filled for retail, in a ſhip not liable to the one per cent. inwards — U
1	9	4	16	—	—	0	1	8	0	—	1	14	9	12	—	—	0	1	13	1	—	One per cent. inwards — V
33	10	4	16	—	—	2	7	18	3	12	37	16	9	12	—	—	3	0	0	5	12	Total duties as filled for retail, in a ſhip liable to the one per cent. inwards — W

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz. £ 3 16 0 *per ton, which is* £ 0 0 3 $\frac{12}{20}$ $\frac{2}{7}$ $\frac{24}{36}$ *per gallon, to each total as filled for ſale, private uſe, and retail; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.*

DRAWBACK payable on Exportation.

	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.										To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.									
	What part drawn back.	The ton.						The gallon.					What part drawn back.	The ton.					The gallon.				
		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36
A	All but 1 0 0 a ton.	3	1	0	0			0	2	18	0	24	All	4	1	0	0			0	3	17	1	
B	All	3	6	0	0			0	3	2	6		All	3	6	0	0			0	3	2	6	
C	All	2	14	0	0			0	2	11	3		All	2	14	0	0			0	2	11	3	
D	All	0	18	0	0			0	0	17	1		All	0	18	0	0			0	0	17	1	
E	All	1	16	0	0			0	1	14	2		All	1	16	0	0			0	1	14	2	
F	2/3ds	6	3	10	1	2	12	0	5	17	6	21 1/3	All	9	5	9	2			0	8	16	6	14
G	All	0	10	0	0			0	0	9	3	24	All	0	10	0	0			0	0	9	3	24
H	Nil												All	4	0	0	0			0	3	16	1	12
I	Nil												All but 3 10 0 a ton.	0	10	0	0			0	0	9	3	24
K		18	8	10	1	2	12	1	5	11	1	33 1/3		27	0	9	2			2	1	15	0	2
L	Nil												All	1	9	4	16			0	1	8	0	
M		18	8	10	1	2	12	1	5	11	1	33 1/3		28	10	1	18			2	3	3	0	2
N		6	3	10	1	2	12	0	5	17	6	21 1/3		10	15	1	18			0	10	4	6	14
O		12	5	0	0			0	11	13	2	12		17	15	0	0			1	4	18	0	24
		6	16	0	0			0	6	9	3	24		10	4	0	0			0	9	14	2	
P		19	1	0	0			1	6	2	6			27	19	0	0			2	2	12	2	24
Q														1	9	4	16			0	1	8	0	
R		19	1	0	0			1	6	2	6			29	8	4	16			2	4	0	2	24
S		6	16	0	0			0	6	9	3	24		11	13	4	16			0	11	2	2	
T		12	5	0	0			0	11	13	2	12		17	15	0	0			1	4	18	0	24
		7	4	0	0			0	6	17	1			10	16	0	0			0	10	5	5	
U		19	9	0	0			1	6	10	3	12		28	11	0	0			2	3	3	5	24
V														1	9	4	16			0	1	8	0	
W		19	9	0	0			1	6	10	3	12		30	0	4	16			2	4	11	5	24

N° 6.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into the Ports of BRISTOL and SOUTHAMPTON, both by Britiſh and Strangers, and entered in caſks filled for ſale, or private uſe, from the place of its growth, &c. or from the Iſlands of Guernſey or Jerſey, (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; the Additional duty and Impoſt bonded; together with the Drawbacks thereon to all places of lawful exportation.

| DUTIES payable on Importation. | | |

DRAWBACK payable on Exportation.

	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.											To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.										
	What part drawn back.	The ton.						The gallon.					What part drawn back.	The ton.						The gallon.				
		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36
A	All but 1 0 0 a ton.	3	1	0	0			0	2	18	0	24	All	4	1	0	0			0	3	17	1	
B	All	3	12	0	0			0	3	8	4		All	3	12	0	0			0	3	8	4	
C	All	2	14	0	0			0	2	11	3		All	2	14	0	0			0	2	11	3	
D	All	0	18	0	0			0	0	17	1		All	0	18	0	0			0	0	17	1	
E	All	1	16	0	0			0	1	14	2		All	1	16	0	0			0	1	14	2	
F	2/3ds	6	11	2	8			0	6	4	6	24	All	9	16	9	12			0	9	7	3	
G	All	0	10	0	0			0	0	9	3	24	All	0	10	0	0			0	0	9	3	24
H	Nil												All	4	0	0	0			0	3	16	1	12
I	Nil												All but 3 10 0 a ton.	0	10	0	0			0	0	9	3	24
K		19	2	2	8			1	6	4	0			27	17	9	12			2	2	11	1	24
L	Nil												All	1	10	7	4			0	1	9	1	
M		19	2	2	8			1	6	4	0			29	8	4	16			2	4	0	2	24
N		6	11	2	8			0	6	4	6	24		11	7	4	16			0	10	16	4	
O		12	11	0	0			0	11	19	0	12		18	1	0	0			1	5	3	5	24
		7	4	0	0			0	6	17	1			10	16	0	0			0	10	5	5	
P		19	15	0	0			1	6	16	1	12		28	17	0	0			2	3	9	3	24
Q														1	10	7	4			0	1	9	1	
R		19	15	0	0			1	6	16	1	12		30	7	7	4			2	4	18	4	24

N° 7.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into the Ports of BRISTOL and SOUTHAMPTON, both by Britiſh and Strangers, and entered in caſks unfilled for ſale, private uſe, or retail; from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, (by proper certificates under the directions of the act of the 8 Geo. III. cap. 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; the Duties paid down, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																								
By Britiſh in Britiſh ſhips.										By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.										Branches.	
The ton.						The gallon.					The ton.						The gallon.						
l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		
3	10	2	8	—	—	0	3	6	6	—	4	13	7	4	—	—	0	4	9	1	—	Old ſubſidy	A
2	17	1	8	—	—	0	2	14	2	28	2	17	1	8	—	—	0	2	14	2	28	Additional duty	B
2	6	9	12	—	—	0	2	4	4	—	3	10	2	8	—	—	0	3	6	6	—	New ſubſidy	C
0	15	7	4	—	—	0	0	14	6	—	1	3	4	16	—	—	0	1	2	2	—	One-third ſubſidy	D
1	11	2	8	—	—	0	1	9	5	—	2	6	9	12	—	—	0	2	4	4	—	Two-thirds ſubſidy	E
8	0	7	1	—	—	0	7	12	6	21	8	0	7	1	—	—	0	7	12	6	21	Impoſt on wine	F
0	10	0	0	—	—	0	0	9	3	24	0	10	0	0	—	—	0	0	9	3	24	Coinage on wine	G
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1745	H
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1763	I
27	11	6	1	—	—	2	2	5	1	25	31	1	8	9	—	—	2	5	12	0	25	Total duties unfilled for ſale, in a ſhip not liable to the one per cent. inwards —	K
1	5	5	11	1	14	2/5	0	1	4	1	27	1/5	1	10	1	14	2	28	4/5	0	1	8	4	34	2/5	One per cent. inwards —	L
28	16	11	12	1	14	2/5	2	3	9	3	16	1/5	32	11	10	3	2	28	4/5	2	7	0	5	23	2/5	Total duties unfilled for ſale, in a ſhip liable to the one per cent. inwards —	M
9	6	0	12	1	14	2/5	0	8	17	1	12	1/5	9	10	8	15	2	28	4/5	0	9	1	4	19	2/5	Deduct the impoſt and one per cent. inwards unfilled for ſale above —	N
19	10	11	0	—	—	1	6	12	2	4	23	1	1	8	—	—	1	9	19	1	4		
8	16	7	13	—	—	0	8	8	1	21	8	16	7	13	—	—	0	8	8	1	21	Add impoſt unfilled for private uſe	O
28	7	6	13	—	—	2	3	0	3	25	31	17	9	1	—	—	2	6	7	2	25	Total duties unfilled for private uſe, in a ſhip not liable to the one per cent. inwards	P
1	5	5	11	1	14	2/5	0	1	4	1	27	1/5	1	10	1	14	2	28	4/5	0	1	8	4	34	2/5	One per cent. inwards —	Q
29	13	0	4	1	14	2/5	2	4	4	5	16	1/5	33	7	10	15	2	28	4/5	2	7	16	0	23	2/5	Total duties unfilled for private uſe, in a ſhip liable to the one per cent. inwards	R
10	2	1	4	1	14	2/5	0	9	12	3	12	1/5	10	6	9	7	2	28	4/5	0	9	16	6	19	2/5	Deduct the impoſt and one per cent. inwards unfilled for private uſe —	S
19	10	11	0	—	—	1	6	12	2	4	23	1	1	8	—	—	1	9	19	1	4		
10	16	0	0	—	—	0	10	5	5	—	10	16	0	0	—	—	0	10	5	5	—	Add the impoſt unfilled for retail	T
30	6	11	0	—	—	2	4	18	0	4	33	17	1	8	—	—	2	8	4	6	4	Total duties unfilled for retail, in a ſhip not liable to the one per cent. inwards	U
1	5	5	11	1	14	2/5	0	1	4	1	27	1/5	1	10	1	14	2	28	4/5	0	1	8	4	34	2/5	One per cent. inwards —	V
31	12	4	11	1	14	2/5	2	6	2	1	31	1/5	35	7	3	2	2	28	4/5	2	9	13	4	2	2/5	Total duties unfilled for retail, in a ſhip liable to the one per cent. inwards —	W

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz. £ 3 5 2 8/20 *per ton, which is* £ 0 0 3 2/20 0/7 24/36 *per gallon, to each total as unfilled for ſale, private uſe, and retail; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.*

DRAWBACK payable on Exportation.

	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.											To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.										
	What part drawn back.	The ton.						The gallon.					What part drawn back.	The ton.						The gallon.				
		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36
A	All but 1 0 0 a ton.	2	10	2	8			0	2	7	5	24	All	3	10	2	8			0	3	6	6	
B	All	2	17	1	8			0	2	14	2	28	All	2	17	1	8			0	2	14	2	28
C	All	2	6	9	12			0	2	4	4		All	2	6	9	12			0	2	4	4	
D	All	0	15	7	4			0	0	14	6		All	0	15	7	4			0	0	14	6	
E	All	1	11	2	8			0	1	9	5		All	1	11	2	8			0	1	9	5	
F	2/3ds	5	7	0	14			0	5	1	6	26	All	8	0	7	1			0	7	12	6	21
G	All	0	10	0	0			0	0	9	3	24	All	0	10	0	0			0	0	9	3	24
H	Nil												All	4	0	0	0			0	3	16	1	12
I	Nil												All but 3 10 0 a ton.	0	10	0	0			0	0	9	3	24
K		15	17	11	14			1	3	2	5	30		24	1	6	1			1	10	18	4	1
L	Nil												All	1	5	5	11	1	14 2/5	0	1	4	1	27 1/5
M		15	17	11	14			1	3	2	5	30		25	6	11	12	1	14 2/5	2	0	2	5	28 1/5
N		5	7	0	14			0	5	1	6	26		9	6	0	12	1	14 2/5	0	8	17	1	12 1/5
O		10	10	11	0			0	10	0	6	4		16	0	11	0			1	3	5	4	16
		5	17	9	2			0	5	12	1	2		8	16	7	13			0	8	8	1	21
P		16	8	8	2			1	3	13	0	6		24	17	6	13			1	11	13	6	1
Q														1	5	5	11	1	14 2/5	0	1	4	1	27 1/5
R		16	8	8	2			1	3	13	0	6		26	3	0	4	1	14 2/5	2	0	18	0	28 1/5
S		5	17	9	2			0	5	12	1	2		10	2	1	4	1	14 2/5	0	9	12	3	12 1/5
T		10	10	11	0			0	10	0	6	4		16	0	11	0			1	3	5	4	16
		7	4	0	0			0	6	17	1			10	16	0	0			0	10	5	5	
U		17	14	11	0			1	4	18	0	4		26	16	11	0			2	1	11	2	16
V														1	5	5	11	1	14 2/5	0	1	4	1	27 1/5
W		17	14	11	0			1	4	18	0	4		28	2	4	11	1	14 2/5	2	2	15	4	7 1/5

N° 6.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into the Ports of BRISTOL and SOUTHAMPTON, both by Britiſh and Strangers, and entered in caſks unfilled for ſale, or private uſe, from the place of its growth, &c. or from the Iſlands of Guernſey or Jerſey, (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; the Additional duty and Impoſt bonded; together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																
By Britiſh in Britiſh ſhips.								By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.								Branches.
The ton.						The gallon.					The ton.					The gallon.					
l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36	
3	10	2	8	—	—	0	3	6	6	—	4	13	7	4	—	—	0	4	9	1	—	Old ſubſidy — A
3	2	4	16	—	—	0	2	19	3	—	3	2	4	16	—	—	0	2	19	3	—	Additional duty — B
2	6	9	12	—	—	0	2	4	4	—	3	10	2	8	—	—	0	3	6	6	—	New ſubſidy — C
0	15	7	4	—	—	0	0	14	6	—	1	3	4	16	—	—	0	1	2	2	—	One-third ſubſidy — D
1	11	2	8	—	—	0	1	9	5	—	2	6	9	12	—	—	0	2	4	4	—	Two-thirds ſubſidy — E
8	10	3	12	—	—	0	8	2	1	12	8	10	3	12	—	—	0	8	2	1	12	Impoſt on wine — F
0	10	0	0	—	—	0	0	9	3	24	0	10	0	0	—	—	0	0	9	3	24	Coinage on wine — G
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1745 — H
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1763 — I
28	6	6	0	—	—	2	2	19	3	24	31	16	8	8	—	—	2	6	6	2	24	Total duties unfilled for ſale, in a ſhip not liable to the one per cent. inwards — K
1	6	6	4	5	21 3/5	0	1	5	1	28 4/5	1	11	2	8	—	—	0	1	9	5	—	One per cent. inwards — L
29	13	0	4	5	21 3/5	2	4	4	5	16 4/5	33	7	10	16	—	—	2	7	16	0	21	Total duties unfilled for ſale, in a ſhip liable to the one per cent. inwards — M
9	16	9	16	5	21 3/5	0	9	7	3	4 4/5	10	1	6	0	—	—	0	9	11	6	12	Deduct the impoſt and one per cent. inwards unfilled for ſale above — N
19	16	2	8	—	—	1	6	17	2	12	23	6	4	16	—	—	1	10	4	1	12	
9	7	2	8	—	—	0	8	18	2	—	9	7	2	8	—	—	0	8	18	2	—	Add the imp. unfilled for priv. uſe O
29	3	4	16	—	—	2	3	15	4	12	32	13	7	4	—	—	2	7	2	3	12	Total duties unfilled for private uſe in a ſhip not liable to the one per cent. inwards — P
1	6	6	4	5	21 3/5	0	1	5	1	28 4/5	1	11	2	8	—	—	0	1	9	5	—	One per cent. inwards — Q
30	9	11	0	5	21 3/5	2	5	0	6	4 4/5	34	4	9	12	—	—	2	8	12	1	12	Total duties unfilled for private uſe in a ſhip liable to the one per cent. inwards — R

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers drawback, viz. £ 3 5 2 8/20 *per ton, which is* £ 0 0 3 2/20 0/7 24/36 *per gallon, to each total as unfilled for ſale, and private uſe; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.*

DRAWBACK payable on Exportation.

	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.											To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.										
	What part drawn back.	The ton.						The gallon.					What part drawn back.	The ton.						The gallon.				
		l.	s.	d.	1/20	1/7	1/35	s.	d.	1/20	1/7	1/35		l.	s.	d.	1/20	1/7	1/35	s.	d.	1/20	1/7	1/35
A	All but 1 0 0 a ton.	2	10	2	8			0	2	7	5	24	All	3	10	2	8			0	3	6	6	
B	All	3	2	4	16			0	2	19	3		All	3	2	4	16			0	2	19	3	
C	All	2	6	9	12			0	2	4	4		All	2	6	9	12			0	2	4	4	
D	All	0	15	7	4			0	0	14	6		All	0	15	7	4			0	0	14	6	
E	All	1	11	2	8			0	1	9	5		All	1	11	2	8			0	1	9	5	
F	2/3ds	5	13	6	8			0	5	8	0	32	All	8	10	3	12			0	8	2	1	12
G	All	0	10	0	0			0	0	9	3	24	All	0	10	0	0			0	0	9	3	24
H	Nil												All	4	0	0	0			0	3	16	1	12
I	Nil												All but 3 10 0 a ton.	0	10	0	0			0	0	9	3	24
K		16	9	8	16			1	3	14	0	8		24	16	6	0			1	11	12	6	
L	Nil												All	1	6	6	4	5	21 3/5	0	1	5	1	28 4/5
M		16	9	8	16			1	3	14	0	8		26	3	0	4	5	21 3/5	2	0	18	0	28 4/5
N		5	13	6	8			0	5	8	0	32		9	16	9	16	5	21 3/5	0	9	7	3	4 4/5
O		10	16	2	8			0	10	5	6	12		16	6	2	8			1	3	10	4	24
		6	4	9	12			0	5	18	6			9	7	2	8			0	8	18	2	
P		17	1	0	0			1	4	4	5	12		25	13	4	16			2	0	8	6	24
Q														1	6	6	4	5	21 3/5	0	1	5	1	28 4/5
R		17	1	0	0			1	4	4	5	12		26	19	11	0	5	21 3/5	2	1	14	1	16 4/5

N° XII.

A TABLE ſhewing the amount of the DUTIES payable upon ONE TON and ONE GALLON of LEVANT WINE, in Caſks, imported into all PORTS, except LONDON, BRISTOL, and SOUTHAMPTON.

- WINES imported, vocat. LEVANT WINE, in Caſks, Into all Ports except LONDON, BRISTOL, and SOUTHAMPTON,
  - If duties be paid down as — filled for
    - ſale
      - in ſhips qualified — A
      - in ſhips unqualified — B
    - private uſe
      - in ſhips qualified — C
      - in ſhips unqualified — D
    - retail
      - in ſhips qualified — E
      - in ſhips unqualified — F
  - If ſecurity be given as — filled for
    - ſale
      - in ſhips qualified — G
      - in ſhips unqualified — H
    - private uſe
      - in ſhips qualified — I
      - in ſhips unqualified — K
  - If duties be paid down as — unfilled for
    - ſale
      - in ſhips qualified — L
      - in ſhips unqualified — M
    - private uſe
      - in ſhips qualified — N
      - in ſhips unqualified — O
    - retail
      - in ſhips qualified — P
      - in ſhips unqualified — Q
  - If ſecurity be given as — unfilled for
    - ſale
      - in ſhips qualified — R
      - in ſhips unqualified — S
    - private uſe
      - in ſhips qualified — T
      - in ſhips unqualified — U
  - If duties be paid down as
    - filled for — priſage
      - in ſhips qualified and unqualified — V
    - unfilled for — priſage
      - in ſhips qualified and unqualified — W

	Paid on Importation.																		Numerical References to the Tables following, from which these Totals are taken.
	By Britiſh in Britiſh ſhips.										By Strangers in any legal ſhips, or By Britiſh in foreign ſhips, of the built of the country, &c.									
	The ton.						The gallon.						The ton.						The gallon.						
	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	
A	29	3	9	2	—	—	0	2	3	15	6	26	33	4	9	2	—	—	0	2	7	13	0	26	
B	30	7	9	2	—	—	0	2	4	18	5	26	34	14	1	18	—	—	0	2	9	1	0	26	
C	30	2	0	0	—	—	0	2	4	13	2	12	34	3	0	0	—	—	0	2	8	10	3	12	
D	31	6	0	0	—	—	0	2	5	16	1	12	35	12	4	16	—	—	0	2	9	18	3	12	1
E	30	14	0	0	—	—	0	2	5	4	5	12	34	15	0	0	—	—	0	2	9	1	6	12	
F	31	18	0	0	—	—	0	2	6	7	4	12	36	4	4	16	—	—	0	2	10	9	6	12	
G	30	0	9	12	—	—	0	2	4	12	1	12	34	1	9	12	—	—	0	2	8	9	2	12	
H	31	6	0	0	—	—	0	2	5	16	1	12	35	12	4	16	—	—	0	2	9	18	3	12	2
I	31	0	0	0	—	—	0	2	5	10	3	12	35	1	0	0	—	—	0	2	9	7	4	12	
K	32	5	2	8	—	—	0	2	6	14	3	12	36	11	7	4	—	—	0	2	10	16	5	12	
L	26	8	1	5	—	—	0	2	1	2	6	25	29	18	3	13	—	—	0	2	4	9	5	25	
M	27	8	10	13	—	—	0	2	2	2	5	9	31	3	9	4	1	14 2/5	0	2	5	14	0	16 1/5	
N	27	4	1	17	—	—	0	2	1	18	1	25	30	14	4	5	—	—	0	2	5	5	0	25	
O	28	4	11	5	—	—	0	2	2	18	0	9	31	19	9	16	1	14 2/5	0	2	6	9	2	16 1/5	3
P	29	3	6	4	—	—	0	2	3	15	5	4	32	13	8	12	—	—	0	2	7	2	4	4	
Q	30	4	3	12	—	—	0	2	4	15	3	24	33	19	2	3	1	14 2/5	0	2	8	6	5	31 1/5	
R	27	3	1	4	—	—	0	2	1	17	1	24	30	13	3	12	—	—	0	2	5	4	0	24	
S	28	4	11	5	4	7 1/5	0	2	2	18	0	9 3/5	31	19	9	16	5	21 3/5	0	2	6	9	2	16 4/5	4
T	28	0	0	0	—	—	0	2	2	13	2	12	31	10	2	8	—	—	0	2	6	0	1	12	
U	29	1	10	1	4	7 1/5	0	2	3	14	0	33 3/5	32	16	8	12	5	21 3/5	0	2	7	5	3	4 4/5	
V	23	12	0	0	—	—	0	1	10	9	3	24													†
W	21	10	2	17	—	—	0	1	8	9	5	9													

† *See Portugal Wine*, N° 11 *and* 12.

N° XIII.

A TABLE ſhewing the amount of the DRAWBACKS payable upon ONE TON and ONE GALLON of LEVANT WINES in Caſks, imported into ALL PORTS except LONDON, BRISTOL, and SOUTHAMPTON, exported by Britiſh or by Strangers to the Britiſh colonies or plantations in America.

WINES imported, viz. at.

LEVANT WINES, in Caſks,

Into all PORTS except LONDON, BRISTOL, and SOUTHAMPTON,

- If duties have been paid down as — filled for
  - ſale
    - in ſhips qualified — A
    - in ſhips unqualified — B
  - private uſe
    - in ſhips qualified — C
    - in ſhips unqualified — D
  - retail
    - in ſhips qualified — E
    - in ſhips unqualified — F
- If ſecurity has been given as — filled for
  - ſale
    - in ſhips qualified — G
    - in ſhips unqualified — H
  - private uſe
    - in ſhips qualified — I
    - in ſhips unqualified — K
- If duties have been paid down as — unfilled for
  - ſale
    - in ſhips qualified — L
    - in ſhips unqualified — M
  - private uſe
    - in ſhips qualified — N
    - in ſhips unqualified — O
  - retail
    - in ſhips qualified — P
    - in ſhips unqualified — Q
- If ſecurity has been given as — unfilled for
  - ſale
    - in ſhips qualified — R
    - in ſhips unqualified — S
  - private uſe
    - in ſhips qualified — T
    - in ſhips unqualified — U
- If duties have been paid down as
  - filled for — priſage — in ſhips qualified and unqualified — V
  - unfilled for — priſage — in ſhips qualified and unqualified — W

	Repaid on Exportation. To the Britiſh Colonies or Plantations in America. Having been imported																		Numerical References to the Tables following, from which theſe Totals are taken.
	By Britiſh.									By Strangers.									
	The ton.						The gallon.						The ton.						The gallon.						
	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	
A	25	13	9	2	—	—	0	2	0	9	2	2	25	13	9	2	—	—	0	2	0	9	2	2	
B	26	17	9	2	—	—	0	2	1	11	2	1	2	26	17	9	2	—	—	0	2	1	11	2	1	2	
C	26	12	0	0	—	—	0	2	1	6	4	24	26	12	0	0	—	—	0	2	1	6	4	24	
D	27	16	0	0	—	—	0	2	2	9	3	24	27	16	0	0	—	—	0	2	2	9	3	24	1
E	27	4	0	0	—	—	0	2	1	18	0	24	27	4	0	0	—	—	0	2	1	18	0	24	
F	28	8	0	0	—	—	0	2	3	0	6	24	28	8	0	0	—	—	0	2	3	0	6	24	
G	26	10	9	12	—	—	0	2	1	5	3	24	26	10	9	12	—	—	0	2	1	5	3	24	
H	27	16	0	0	—	—	0	2	2	9	3	24	27	16	0	0	—	—	0	2	2	9	3	24	2
I	27	10	0	0	—	—	0	2	2	3	5	24	27	10	0	0	—	—	0	2	2	3	5	24	
K	28	15	2	8	—	—	0	2	3	7	5	24	28	15	2	8	—	—	0	2	3	7	5	24	
L	22	18	1	5	—	—	0	1	9	16	2	1	22	18	1	5	—	—	0	1	9	16	2	1	
M	23	18	10	13	—	—	0	1	10	16	0	21	23	18	10	13	—	—	0	1	10	16	0	21	
N	23	14	1	17	—	—	0	1	10	11	4	1	23	14	1	17	—	—	0	1	10	11	4	1	
O	24	14	11	5	—	—	0	1	11	11	2	21	24	14	11	5	—	—	0	1	11	11	2	21	3
P	25	13	6	4	—	—	0	2	0	9	0	16	25	13	6	4	—	—	0	2	0	9	0	16	
Q	26	14	3	12	—	—	0	2	1	8	6	0	26	14	3	12	—	—	0	2	1	8	6	0	
R	23	13	1	4	—	—	0	1	10	10	4	0	23	13	1	4	—	—	0	1	10	10	4	0	
S	24	14	11	5	4	7 3/5	0	1	11	11	2	21 3/5	24	14	11	5	4	7 1/5	0	1	11	11	2	21 3/5	4
T	24	10	0	0	—	—	0	1	11	6	4	24	24	10	0	0	—	—	0	1	11	6	4	24	
U	25	11	10	1	4	7 1/5	0	2	0	7	3	9 3/5	25	11	10	1	4	7 1/5	0	2	0	7	3	9 3/5	
V	20	2	0	0	—	—	0	1	7	2	6	0	—	—	—	—	—	—	—	—	—	—	—	—	†
W	18	0	2	17	—	—	0	1	5	3	0	21	—	—	—	—	—	—	—	—	—	—	—	—	

† *See Portugal Wine*, N° 11 *and* 12.

N° XIV.

A TABLE ſhewing the amount of the DRAWBACKS payable upon ONE TON and ONE GALLON of LEVANT WINES in Caſks, imported into all PORTS, except LONDON, BRISTOL and SOUTHAMPTON, exported by Britiſh or by Strangers to all places of lawful exportation, other than the Britiſh colonies or plantations in America.

WINES imported, vocat. LEVANT WINES, in Caſks, Into all Ports except LONDON, BRISTOL, and SOUTHAMPTON,

- If duties have been paid down as — filled for — ſale — in ſhips qualified and unqualified — A
- If duties have been paid down as — filled for — private uſe — in ſhips qualified and unqualified — B
- If duties have been paid down as — filled for — retail — in ſhips qualified and unqualified — C
- If ſecurity has been given as — filled for — ſale — in ſhips qualified and unqualified — D
- If ſecurity has been given as — filled for — private uſe — in ſhips qualified and unqualified — E
- If duties have been paid down as — unfilled for — ſale — in ſhips qualified and unqualified — F
- If duties have been paid down as — unfilled for — private uſe — in ſhips qualified and unqualified — G
- If duties have been paid down as — unfilled for — retail — in ſhips qualified and unqualified — H
- If ſecurity has been given as — unfilled for — ſale — in ſhips qualified and unqualified — I
- If ſecurity has been given as — unfilled for — private uſe — in ſhips qualified and unqualified — K
- If duties have been paid down as — filled for — priſage — in ſhips qualified and unqualified — L
- If duties have been paid down as — unfilled for — priſage — in ſhips qualified and unqualified — M

Repaid on Exportation.

To all places of lawful Exportation, other than the Britiſh Colonies or Plantations in America.

Having been imported

	By Britiſh.												By Strangers.												Numerical References to the Tables following, from which theſe totals are taken.
	The ton.						The gallon.						The ton.						The gallon.						
	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	
A	17	1	10	1	2	12	0	1	4	5	3	33 1/3	20	17	10	1	2	12	0	1	7	17	6	21 1/3	
B	17	14	0	0	—	—	0	1	4	17	1	—	21	10	0	0	—	—	0	1	8	9	3	24	1
C	18	2	0	0	—	—	0	1	5	4	5	12	21	18	0	0	—	—	0	1	8	17	1	—	
D	17	15	2	8	—	—	0	1	4	18	2	—	21	11	2	8	—	—	0	1	8	10	4	24	2
E	18	8	0	0	—	—	0	1	5	10	3	12	22	4	0	0	—	—	0	1	9	2	6	—	
F	14	14	6	18	—	—	0	1	2	0	3	30	17	19	9	6	—	—	0	1	5	2	4	18	
G	15	5	3	6	—	—	0	1	2	10	5	6	18	10	5	14	—	—	0	1	5	12	5	30	3
H	16	11	6	4	—	—	0	1	3	15	5	4	19	16	8	12	—	—	0	1	6	17	5	28	
I	15	6	4	0	—	—	0	1	2	11	5	8	18	11	6	8	—	—	0	1	5	13	5	32	4
K	15	17	7	4	—	—	0	1	3	2	3	12	19	2	9	12	—	—	0	1	6	4	4	0	
L	12	4	0	0	—	—	0	0	11	12	2	24	—	—	—	—	—	—	—	—	—	—	—	—	*
M	10	11	4	6	—	—	0	0	10	1	2	2	—	—	—	—	—	—	—	—	—	—	—	—	

* *See Portugal Wine*, N° 11 *and* 12.

N° 1.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into all Ports except LONDON, both by Britiſh and Strangers, and entered in caſks filled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, (by proper certificates under the directions of the act of the 8 Geo. III. cap. 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; the Duties paid down, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																						
By Britiſh in Britiſh ſhips.										By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.										Branches.	
The ton.						The gallon.					The ton.					The gallon.						
l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		
2	14	0	0	—	—	0	2	11	3	—	4	1	0	0	—	—	0	3	17	1	—	Old ſubſidy	A
3	6	0	0	—	—	0	3	2	6	—	3	6	0	0	—	—	0	3	2	6	—	Additional duty	B
2	14	0	0	—	—	0	2	11	3	—	4	1	0	0	—	—	0	3	17	1	—	New ſubſidy	C
0	18	0	0	—	—	0	0	17	1	—	1	7	0	0	—	—	0	1	5	5	—	One-third ſubſidy	D
1	16	0	0	—	—	0	1	14	2	—	2	14	0	0	—	—	0	2	11	3	—	Two-thirds ſubſidy	E
9	5	9	2	—	—	0	8	16	6	14	9	5	9	2	—	—	0	8	16	6	14	Impoſt on wine	F
0	10	0	0	—	—	0	0	9	3	24	0	10	0	0	—	—	0	0	9	3	24	Coinage on wine	G
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1745	H
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1763	I
29	3	9	2	—	—	2	3	15	6	26	33	4	9	2	—	—	2	7	13	0	26	Total duties as filled for ſale, in a ſhip not liable to the one per cent. inwards —	K
1	4	0	0	—	—	0	1	2	6	—	1	9	4	16	—	—	0	1	8	0	—	One per cent. inwards —	L
30	7	9	2	—	—	2	4	18	5	26	34	14	1	18	—	—	2	9	1	0	26	Total duties as filled for ſale, in a ſhip liable to the one per cent. inwards —	M
10	9	9	2	—	—	0	9	19	5	14	10	15	1	18	—	—	0	10	4	6	14	Deduct the impoſt and one per cent. inwards as filled for ſale above —	N
19	18	0	0	—	—	1	6	19	0	12	23	19	0	0	—	—	1	10	16	1	12		
10	4	0	0	—	—	0	9	14	2	—	10	4	0	0	—	—	0	9	14	2	—	Add impoſt as filled for private uſe	O
30	2	0	0	—	—	2	4	13	2	12	34	3	0	0	—	—	2	8	10	3	12	Total duties as filled for private uſe, in a ſhip not liable to the one per cent. inwards	P
1	4	0	0	—	—	0	1	2	6	—	1	9	4	16	—	—	0	1	8	0	—	One per cent. inwards —	Q
31	6	0	0	—	—	2	5	16	1	12	35	12	4	16	—	—	2	9	18	3	12	Total duties as filled for private uſe, in a ſhip liable to the one per cent. inwards	R
11	8	0	0	—	—	0	10	17	1	—	11	13	4	16	—	—	0	11	2	2	—	Deduct the impoſt and one per cent. inwards as filled for private uſe —	S
19	18	0	0	—	—	1	6	19	0	12	23	19	0	0	—	—	1	10	16	1	12		
10	16	0	0	—	—	0	10	5	5	—	10	16	0	0	—	—	0	10	5	5	—	Add the impoſt as filled for retail	T
30	14	0	0	—	—	2	5	4	5	12	34	15	0	0	—	—	2	9	1	6	12	Total duties as filled for retail, in a ſhip not liable to the one per cent. inwards	U
1	4	0	0	—	—	0	1	2	6	—	1	9	4	16	—	—	0	1	8	0	—	One per cent. inwards —	V
31	18	0	0	—	—	2	6	7	4	12	36	4	4	16	—	—	2	10	9	6	12	Total duties as filled for retail, in a ſhip liable to the one per cent. inwards —	W

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz. £ 3 16 0 *per ton, which is* £ 0 0 3 1/20 2/7 24/36 *per gallon, to each total as filled for ſale, private uſe, and retail; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.*

DRAWBACK payable on Exportation.

	To all places of lawful exportation, other than the British colonies or plantations in America. By British.											To any of the British colonies or plantations in America, under the security prescribed by law. By British, and by Strangers.										
	What part drawn back.	The ton.						The gallon.					What part drawn back.	The ton.						The gallon.				
		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36
A	All but 1 0 0 a ton.	1	14	0	0			0	1	12	2	24	All	2	14	0	0			0	2	11	3	
B	All	3	6	0	0			0	3	2	6		All	3	6	0	0			0	3	2	6	
C	All	2	14	0	0			0	2	11	3		All	2	14	0	0			0	2	11	3	
D	All	0	18	0	0			0	0	17	1		All	0	18	0	0			0	0	17	1	
E	All	1	16	0	0			0	1	14	2		All	1	16	0	0			0	1	14	2	
F	2/3ds	6	3	10	1	2	12	0	5	17	6	21 1/3	All	9	5	9	2			0	8	16	6	14
G	All	0	10	0	0			0	0	9	3	24	All	0	10	0	0			0	0	9	3	24
H	Nil												All	4	0	0	0			0	3	16	1	12
I	Nil												All but 3 10 0 a ton.	0	10	0	0			0	0	9	3	24
K		17	1	10	1	2	12	1	4	5	3	33 1/3		25	13	9	2			2	0	9	2	2
L	Nil												All	1	4	0	0			0	1	2	6	
M		17	1	10	1	2	12	1	4	5	3	33 1/3		26	17	9	2			2	1	12	1	2
N		6	3	10	1	2	12	0	5	17	6	21 1/3		10	9	9	2			0	9	19	5	14
O		10	18	0	0			0	10	7	4	12		16	8	0	0			1	3	12	2	24
		6	16	0	0			0	6	9	3	24		10	4	0	0			0	9	14	2	
P		17	14	0	0			1	4	17	1			26	12	0	0			2	1	6	4	24
Q														1	4	0	0			0	1	2	6	
R		17	14	0	0			1	4	17	1			27	16	0	0			2	2	9	3	24
S		6	16	0	0			0	6	9	3	24		11	8	0	0			0	10	17	1	
T		10	18	0	0			0	10	7	4	12		16	8	0	0			1	3	12	2	24
		7	4	0	0			0	6	17	1			10	16	0	0			0	10	5	5	
U		18	2	0	0			1	5	4	5	12		27	4	0	0			2	1	18	0	24
V														1	4	0	0			0	1	2	6	
W		18	2	0	0			1	5	4	5	12		28	8	0	0			2	3	0	6	24

N° 2.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into all Ports except LONDON, BRISTOL, and SOUTHAMPTON, both by Britiſh and Strangers, and entered in caſks filled for ſale, or private uſe, from the place of its growth, &c. or from the Iſlands of Guernſey or Jerſey, (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; the Additional duty and Impoſt bonded; together with the Drawbacks thereon to all places of lawful exportation.

| DUTIES payable on Importation. | | |

DRAWBACK payable on Exportation.

	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.											To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.										
	What part drawn back.	The ton.						The gallon.					What part drawn back.	The ton.						The gallon.				
		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36
A	All but 1 0 0 a ton.	1	14	0	0			0	1	12	2	24	All	2	14	0	0			0	2	11	3	
B	All	3	12	0	0			0	3	8	4		All	3	12	0	0			0	3	8	4	
C	All	2	14	0	0			0	2	11	3		All	2	14	0	0			0	2	11	3	
D	All	0	18	0	0			0	0	17	1		All	0	18	0	0			0	0	17	1	
E	All	1	16	0	0			0	1	14	2		All	1	16	0	0			0	1	14	2	
F	2/3ds	6	11	2	8			0	6	4	6	24	All	9	16	9	12			0	9	7	3	
G	All	0	10	0	0			0	0	9	3	24	All	0	10	0	0			0	0	9	3	24
H	Nil												All	4	0	0	0			0	3	16	1	12
I	Nil												All but 3 10 0 a ton.	0	10	0	0			0	0	9	3	24
K		17	15	2	8			1	4	18	2			26	10	9	12			2	1	5	3	24
L	Nil												All	1	5	2	8			0	1	4		
M		17	15	2	8			1	4	18	2			27	16	0	0			2	2	9	3	24
N		6	11	2	8			0	6	4	6	24		11	2	0	0			0	10	11	3	
O		11	4	0	0			0	10	13	2	12		16	14	0	0			1	3	18	0	24
		7	4	0	0			0	6	17	1			10	16	0	0			0	10	5	5	
P		18	8	0	0			1	5	10	3	12		27	10	0	0			2	2	3	5	24
Q														1	5	2	8			0	1	4	0	
R		18	8	0	0			1	5	10	3	12		28	15	2	8			2	3	7	5	24

N° 3.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into all Ports except LONDON, BRISTOL, and SOUTHAMPTON, both by Britiſh and Strangers, and entered in caſks unfilled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, (by proper certificates under the directions of the act of the 8 Geo. III. cap 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; the Duties paid down, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																						
By Britiſh in Britiſh ſhips.										By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.										Branches.	
The ton.						The gallon.					The ton.					The gallon.						
l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		
2	6	9	12	—	—	0	2	4	4	—	3	10	2	8	—	—	0	3	6	6	—	Old ſubſidy	A
2	17	1	8	—	—	0	2	14	2	28	2	17	1	8	—	—	0	2	14	2	28	Additional duty	B
2	6	9	12	—	—	0	2	4	4	—	3	10	2	8	—	—	0	3	6	6	—	New ſubſidy	C
0	15	7	4	—	—	0	0	14	6	—	1	3	4	16	—	—	0	1	2	2	—	One-third ſubſidy	D
1	11	2	8	—	—	0	1	9	5	—	2	6	9	12	—	—	0	2	4	4	—	Two-thirds ſubſidy	E
8	0	7	1	—	—	0	7	12	6	21	8	0	7	1	—	—	0	7	12	6	21	Impoſt on wine	F
0	10	0	0	—	—	0	0	9	3	24	0	10	0	0	—	—	0	0	9	3	24	Coinage on wine	G
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1745	H
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1763	I
26	8	1	5	—	—	2	1	2	6	25	29	18	3	13	—	—	2	4	9	5	25	Total duties unfilled for ſale, in a ſhip not liable to the one per cent. inwards	K
1	0	9	8	—	—	0	0	19	5	20	1	5	5	11	1	14 2/5	0	1	4	1	27 1/5	One per cent. inwards	L
27	8	10	13	—	—	2	2	2	5	9	31	3	9	4	1	14 2/5	2	5	14	0	16 1/5	Total duties unfilled for ſale, in a ſhip liable to the one per cent. inwards	M
9	1	4	9	—	—	0	8	12	5	5	9	6	0	12	1	14 2/5	0	8	17	1	12 1/5	Deduct the impoſt and one per cent. inwards unfilled for ſale above	N
18	7	6	4	—	—	1	5	10	0	4	21	17	8	12	—	—	1	8	16	6	4		
8	16	7	13	—	—	0	8	8	1	21	8	16	7	13	—	—	0	8	8	1	21	Add impoſt unfilled for private uſe	O
27	4	1	17	—	—	2	1	18	1	25	30	14	4	5	—	—	2	5	5	0	25	Total duties unfilled for private uſe, in a ſhip not liable to the one per cent. inwards	P
1	0	9	8	—	—	0	0	19	5	20	1	5	5	11	1	14 2/5	0	1	4	1	27 1/5	One per cent. inwards	Q
28	4	11	5	—	—	2	2	18	0	9	31	19	9	16	1	14 2/5	2	6	9	2	16 1/5	Total duties unfilled for private uſe, in a ſhip liable to the one per cent. inwards	R
9	17	5	1	—	—	0	9	8	0	5	10	2	1	4	1	14 2/5	0	9	12	3	12 1/5	Deduct the impoſt and one per cent. inwards unfilled for private uſe	S
18	7	6	4	—	—	1	5	10	0	4	21	17	8	12	—	—	1	8	16	6	4		
10	16	0	0	—	—	0	10	5	5	—	10	16	0	0	—	—	0	10	5	5	—	Add the impoſt unfilled for retail	T
29	3	6	4	—	—	2	3	15	5	4	32	13	8	12	—	—	2	7	2	4	4	Total duties unfilled for retail, in a ſhip not liable to the one per cent. inwards	U
1	0	9	8	—	—	0	0	19	5	20	1	5	5	11	1	14 2/5	0	1	4	1	27 1/5	One per cent. inwards	V
30	4	3	12	—	—	2	4	15	3	24	33	19	2	3	1	14 2/5	2	8	6	5	31 1/5	Total duties unfilled for retail, in a ſhip liable to the one per cent. inwards	W

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz. £ 3 5 2 8/20 *per ton, which is* £ 0 0 3 2/20 0/7 24/36 *per gallon, to each total as unfilled for ſale, private uſe, and retail; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.*

DRAWBACK payable on Exportation.

	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.											To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.										
	What part drawn back.	The ton.						The gallon.					What part drawn back.	The ton.						The gallon.				
		l.	s.	d.	1/20	1/7	1/30	s.	d.	1/20	1/7	1/30		l.	s.	d.	1/20	1/7	1/30	s.	d.	1/20	1/7	1/30
A	All but 1 0 0 a ton.	1	6	9	12			0	1	5	3	24	All	2	6	9	12			0	2	4	4	
B	All	2	17	1	8			0	2	14	2	28	All	2	17	1	8			0	2	14	2	28
C	All	2	6	9	12			0	2	4	4		All	2	6	9	12			0	2	4	4	
D	All	0	15	7	4			0	0	14	6		All	0	15	7	4			0	0	14	6	
E	All	1	11	2	8			0	1	9	5		All	1	11	2	8			0	1	9	5	
F	2/3ds	5	7	0	14			0	5	1	6	26	All	8	0	7	1			0	7	12	6	21
G	All	0	10	0	0			0	0	9	3	24	All	0	10	0	0			0	0	9	3	24
H	Nil												All	4	0	0	0			0	3	16	1	12
I	Nil												All but 3 10 0 a ton.	0	10	0	0			0	0	9	3	24
K		14	14	6	18			1	2	0	3	30		22	18	1	5			1	9	16	2	1
L	Nil												All	1	0	9	8			0	0	19	5	20
M		14	14	6	18			1	2	0	3	30		23	18	10	13			1	10	16	0	21
N		5	7	0	14			0	5	1	6	26		9	1	4	9			0	8	12	5	5
O		9	7	6	4			0	8	18	4	4		14	17	6	4			1	2	3	2	16
		5	17	9	2			0	5	12	1	2		8	16	7	13			0	8	8	1	21
P		15	5	3	6			1	2	10	5	6		23	14	11	17			1	10	11	4	1
Q														1	0	9	8			0	0	19	5	20
R		15	5	3	6			1	2	10	5	6		24	14	11	5			1	11	11	2	21
S		5	17	9	2			0	5	12	1	2		9	17	5	1			0	9	8	0	5
T		9	7	6	4			0	8	18	4	4		14	17	6	4			1	2	3	2	16
		7	4	0	0			0	6	17	1			10	16	0	0			0	10	5	5	
U		16	11	6	4			1	3	15	5	4		25	13	6	4			2	0	9	0	16
V														1	0	9	8			0	0	19	5	20
W		16	11	6	4			1	3	15	5	4		26	14	3	12			2	1	8	6	

N° 4.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into all Ports except LONDON, BRISTOL, and SOUTHAMPTON, both by Britiſh and Strangers, and entered in caſks unfilled for ſale, or private uſe, from the place of its growth, &c. or from the Iſlands of Guernſey or Jerſey, (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; the Additional duty and Impoſt bonded; together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																									
By Britiſh in Britiſh ſhips.									By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.										Branches.					
The ton.						The gallon.					The ton.						The gallon.								
l.	s.	d.	1/20	1/7	1/360	s.	d.	1/20	1/7	1/360	l.	s.	d.	1/20	1/7	1/360	s.	d.	1/20	1/7	1/360				
2	6	9	12	—	—	0	2	4	4	—	3	10	2	8	—	—	0	3	6	6	—	Old ſubſidy	—	—	A
3	2	4	16	—	—	0	2	19	3	—	3	2	4	16	—	—	0	2	19	3	—	Additional duty	—	—	B
2	6	9	12	—	—	0	2	4	4	—	3	10	2	8	—	—	0	3	6	6	—	New ſubſidy	—	—	C
c	15	7	4	—	—	0	0	14	6	—	1	3	4	16	—	—	0	1	2	2	—	One-third ſubſidy	—	—	D
1	11	2	8	—	—	0	1	9	5	—	2	6	9	12	—	—	0	2	4	4	—	Two-thirds ſubſidy	—	—	E
8	10	3	12	—	—	0	8	2	1	12	8	10	3	12	—	—	0	8	2	1	12	Impoſt on wine	—	—	F
0	10	0	0	—	—	0	0	9	3	24	0	10	0	0	—	—	0	0	9	3	24	Coinage on wine	—	—	G
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1745	—	—	H
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1763	—	—	I
27	3	1	4	—	—	2	1	17	1	24	30	13	3	12	—	—	2	5	4	0	24	Total duties unfilled for ſale, in a ſhip not liable to the one per cent. inwards —			K
1	1	10	1	4	7 1/5	0	1	0	5	21 3/5	1	6	6	4	5	21 3/5	0	1	5	1	28 4/5	One per cent. inwards	—	—	L
28	4	11	5	4	7 1/5	2	2	18	0	9 3/5	31	19	9	16	5	21 3/5	2	6	9	2	16 4/5	Total duties unfilled for ſale, in a ſhip liable to the one per cent. inwards —			M
9	12	1	13	4	7 1/5	0	9	2	6	33 3/5	9	16	9	16	5	21 3/5	0	9	7	3	4 4/5	Deduct the impoſt and one per cent inwards unfilled for ſale above —			N
18	12	9	12	—	—	1	5	15	0	12	22	3	0	0	—	—	1	9	1	6	12				
9	7	2	8	—	—	0	8	18	2	—	9	7	2	8	—	—	0	8	18	2	—	Add the imp unfilled for priv. uſe	—	—	O
28	0	0	0	—	—	2	2	13	2	12	31	10	2	8	—	—	2	6	0	1	12	Total duties unfilled for private uſe in a ſhip not liable to the one per cent. inwards			P
1	1	10	1	4	7 1/5	0	1	0	5	21 3/5	1	6	6	4	5	21 3/5	0	1	5	1	28 4/5	One per cent inwards —			Q
29	1	10	1	4	7 1/5	2	3	14	0	33 3/5	32	16	8	12	5	21 3/5	2	7	5	3	4 4/5	Total duties unfilled for private uſe in a ſhip liable to the one per cent. inwards —			R

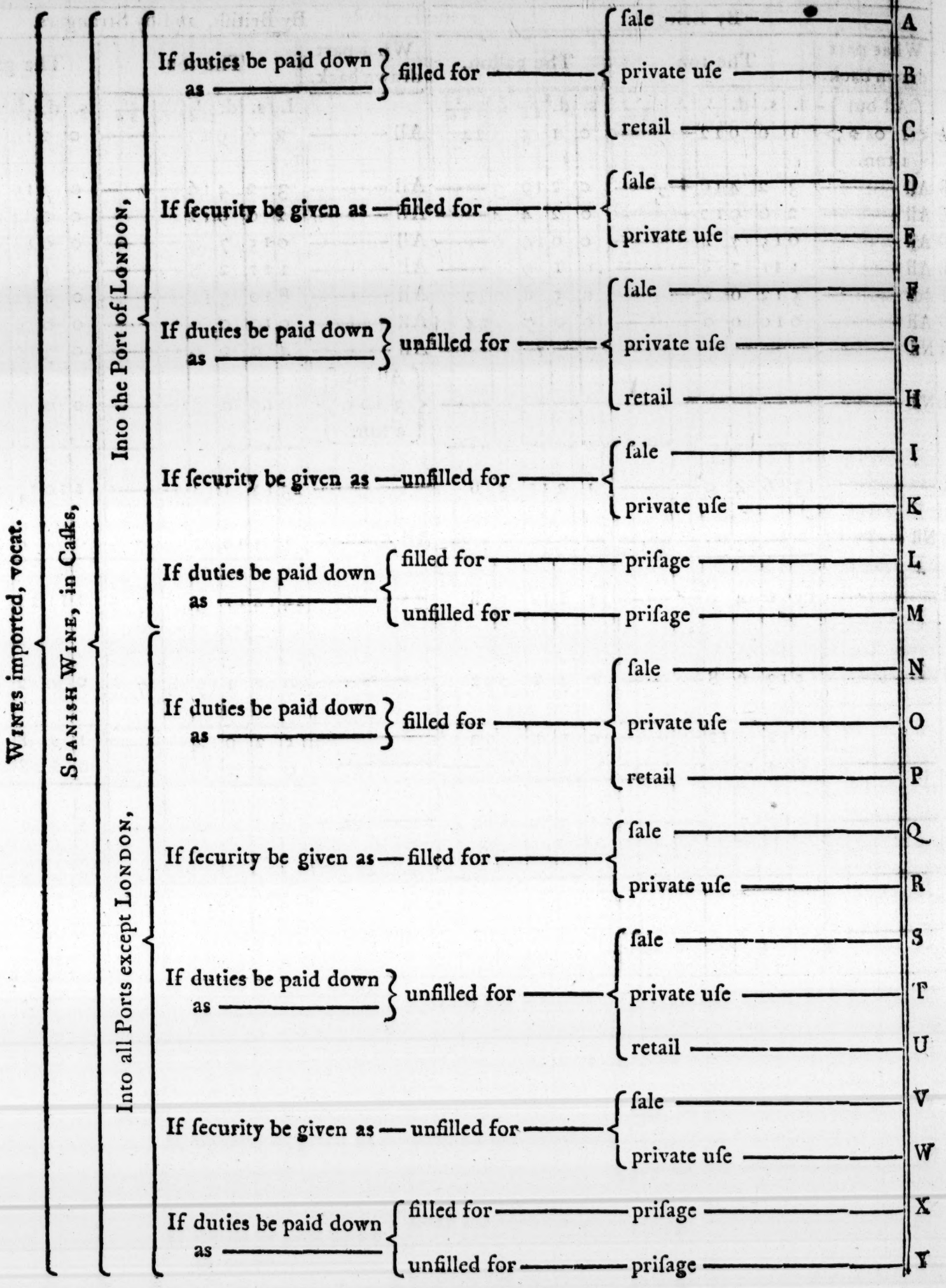
N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers drawback, viz. £ 3 5 2 8/20 *per ton, which is* £ 0 0 3 2/20 0/7 24/360 *per gallon, to each total as unfilled for ſale, and private uſe; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.*

DRAWBACK payable on Exportation.

	To all places of lawful exportation, other than the Britiſh colonies or plantations in America.										To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law.									
	By Britiſh.										By Britiſh, and by Strangers.									
	What part drawn back.	The ton.						The gallon.				What part drawn back.	The ton.						The gallon.			
		l.	s.	d.	1/20	1/7	1/30	s.	d.	1/20	1/7	1/30		l.	s.	d.	1/20	1/7	1/30	s.	d.	1/20	1/7	1/30
A	All but 100 a ton.	1	6	9	12			0	1	5	3	24	All	2	6	9	12			0	2	4	4	
B	All	3	2	4	16			0	2	19	3		All	3	2	4	16			0	2	19	3	
C	All	2	6	9	12			0	2	4	4		All	2	6	9	12			0	2	4	4	
D	All	0	15	7	4			0	0	14	6		All	0	15	7	4			0	0	14	6	
E	All	1	11	2	8			0	1	9	5		All	1	11	2	8			0	1	9	5	
F	2/3ds	5	13	6	8			0	5	8	0	32	All	8	10	3	12			0	8	2	1	12
G	All	0	10	0	0			0	0	9	3	24	All	0	10	0	0			0	0	9	3	24
H	Nil												All	4	0	0	0			0	3	16	1	12
I	Nil												All but 3 100 a ton.	0	10	0	0			0	0	9	3	24
K		15	6	4	0			1	2	11	5	8		23	13	1	4			1	10	10	4	
L	Nil												All	1	1	10	1	4	7 1/5	0	1	0	5	21 3/5
M		15	6	4	0			1	2	11	5	8		24	14	11	5	4	7 1/5	1	11	11	2	21 3/5
N		5	13	6	8			0	5	8	0	32		9	12	1	13	4	7 1/5	0	9	2	6	33 3/5
O		9	12	9	12			0	9	3	4	12		15	2	9	12			1	2	8	2	24
		6	4	9	12			0	5	18	6			9	7	2	8			0	8	18	2	
P		15	17	7	4			1	3	2	3	12		24	10	0	0			1	11	6	4	24
Q														1	1	10	1	4	7 1/5	0	1	0	5	21 3/5
R		15	17	7	4			1	3	2	3	12		25	11	10	1	4	7 1/5	2	0	7	3	9 3/5

No XV.

A TABLE ſhewing the amount of the DUTIES payable upon ONE TON and ONE GALLON of SPANISH WINES, in Caſks, and upon all other WINES whatſoever in Caſks, not contained in the preceding Tables, imported into the Port of LONDON, and into ALL OTHER PORTS, in Great-Britain.



	Paid on Importation.																								Numerical References to the Tables following, from which these totals are taken.
	By British in British ships.										By Strangers in any legal ships, or By British in foreign ships, of the built of the country, &c.														
	The ton.						The gallon.						The ton.						The gallon.						
	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	
A	33	4	9	2	—	—	0	2	7	13	0	26	37	5	9	2	—	—	0	2	11	10	1	26	
B	34	3	0	0	—	—	0	2	8	10	3	12	38	4	0	0	—	—	0	3	0	7	4	12	1
C	34	15	0	0	—	—	0	2	9	1	6	12	38	16	0	0	—	—	0	3	0	19	0	12	
D	34	1	9	12	—	—	0	2	8	9	2	12	38	2	9	12	—	—	0	3	0	6	3	12	2
E	35	1	0	0	—	—	0	2	9	7	4	12	39	2	0	0	—	—	0	3	1	4	5	12	
F	29	18	3	13	—	—	0	2	4	9	5	25	33	8	6	1	—	—	0	2	7	16	4	25	
G	30	14	4	5	—	—	0	2	5	5	0	25	34	4	6	13	—	—	0	2	8	11	6	25	3
H	32	13	8	12	—	—	0	2	7	2	4	4	36	3	11	0	—	—	0	2	10	9	3	4	
I	30	13	3	12	—	—	0	2	5	4	0	24	34	3	6	0	—	—	0	2	8	10	6	24	
K	31	10	2	8	—	—	0	2	6	0	1	12	35	0	4	16	—	—	0	2	9	7	0	12	4
L	26	6	0	0	—	—	0	2	1	0	6	24	—	—	—	—	—	—	—	—	—	—	—	—	
M	23	17	0	9	—	—	0	1	10	14	2	9	—	—	—	—	—	—	—	—	—	—	—	—	*
N	29	3	9	2	—	—	0	2	3	15	6	26	33	4	9	2	—	—	0	2	7	13	0	26	
O	30	2	0	0	—	—	0	2	4	13	2	12	34	3	0	0	—	—	0	2	8	10	3	12	5
P	30	14	0	0	—	—	0	2	5	4	5	12	34	15	0	0	—	—	0	2	9	1	6	12	
Q	30	0	9	12	—	—	0	2	4	12	1	12	34	1	9	12	—	—	0	2	8	9	2	12	6
R	31	0	0	0	—	—	0	2	5	10	3	12	35	1	0	0	—	—	0	2	9	7	4	12	
S	26	8	1	5	—	—	0	2	1	2	6	25	29	18	3	13	—	—	0	2	4	9	5	25	
T	27	4	1	17	—	—	0	2	1	18	1	25	30	14	4	5	—	—	0	2	5	5	0	25	7
U	29	3	6	4	—	—	0	2	3	15	5	4	32	13	8	12	—	—	0	2	7	2	4	4	
V	27	3	1	4	—	—	0	2	1	17	1	24	30	13	3	12	—	—	0	2	5	4	0	24	8
W	28	0	0	0	—	—	0	2	2	13	2	12	31	10	2	8	—	—	0	2	6	0	1	12	
X	23	12	0	0	—	—	0	1	10	9	3	24	—	—	—	—	—	—	—	—	—	—	—	—	†
Y	21	10	2	17	—	—	0	1	8	9	5	9	—	—	—	—	—	—	—	—	—	—	—	—	

* *See Portugal Wine*, N °5 *and* 6.

† *See Portugal Wine*, N° 11 *and* 12.

N° XVI.

A TABLE ſhewing the amount of the DRAWBACKS payable upon ONE TON and ONE GALLON of SPANISH WINES, in Caſks, and upon ALL OTHER WINES whatſoever, in caſks, not contained in the preceding Tables, imported into the PORT of LONDON, and INTO ALL OTHER PORTS IN GREAT-BRITAIN, exported by Britiſh or by Strangers to all places of lawful exportation, other than the Britiſh colonies or plantations in America.

- WINES imported, vocat.
  - SPANISH WINE, in Caſks,
    - Into the Port of LONDON,
      - If duties have been paid down as — filled for
        - ſale — A
        - private uſe — B
        - retail — C
      - If ſecurity has been given as — filled for
        - ſale — D
        - private uſe — E
      - If duties have been paid down as — unfilled for
        - ſale — F
        - private uſe — G
        - retail — H
      - If ſecurity has been given as — unfilled for
        - ſale — I
        - private uſe — K
      - If duties have been paid down as
        - filled for — priſage — L
        - unfilled for — priſage — M
    - Into all Ports, except London,
      - If duties have been paid down as — filled for
        - ſale — N
        - private uſe — O
        - retail — P
      - If ſecurity has been given as — filled for
        - ſale — Q
        - private uſe — R
      - If duties have been paid down as — unfilled for
        - ſale — S
        - private uſe — T
        - retail — U
      - If ſecurity has been given as — unfilled for
        - ſale — V
        - private uſe — W
      - If duties have been paid down as
        - filled for — priſage — X
        - unfilled for — priſage — Y

Repaid on Exportation.

To all places of lawful Exportation, other than the Britiſh Colonies and Plantations in America.

Having been imported

	By Britiſh.												By Strangers.												Numerical References to the Tables following, from which theſe Totals are taken.
	The ton.						The gallon.						The ton.						The gallon.						
	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	
A	21	2	10	1	2	12	0	1	8	2	4	33 1/3	24	18	10	1	2	12	0	1	11	15	0	21 1/3	
B	21	15	0	0	—	—	0	1	8	14	2	—	25	11	0	0	—	—	0	2	0	6	4	24	1
C	22	3	0	0	—	—	0	1	9	1	6	12	25	19	0	0	—	—	0	2	0	14	2	—	
D	21	16	2	8	—	—	0	1	8	15	3	—	25	12	2	8	—	—	0	2	0	7	5	24	2
E	22	9	0	0	—	—	0	1	9	7	4	12	26	5	0	0	—	—	0	2	1	0	0	—	
F	18	4	9	6	—	—	0	1	5	7	2	30	21	9	11	14	—	—	0	1	8	9	3	18	
G	18	15	5	14	—	—	0	1	5	17	4	6	22	0	8	2	—	—	0	1	8	19	4	30	3
H	20	1	8	12	—	—	0	1	7	2	4	4	23	6	11	0	—	—	0	1	10	4	4	28	
I	18	16	6	8	—	—	0	1	5	18	4	8	22	1	8	16	—	—	0	1	9	0	4	32	4
K	19	7	9	12	—	—	0	1	6	9	2	12	22	13	0	0	—	—	0	1	9	11	3	—	
L	14	18	0	0	—	—	0	1	2	3	5	24	—	—	—	—	—	—	—	—	—	—	—	—	*
M	12	18	1	18	—	—	0	1	0	5	6	2	—	—	—	—	—	—	—	—	—	—	—	—	
N	17	1	10	1	2	12	0	1	4	5	3	33 1/3	20	17	10	1	2	12	0	1	7	17	6	21 1/3	
O	17	14	0	0	—	—	0	1	4	17	1	—	21	10	0	0	—	—	0	1	8	9	3	24	5
P	18	2	0	0	—	—	0	1	5	4	5	12	21	18	0	0	—	—	0	1	8	17	1	—	
Q	17	15	2	8	—	—	0	1	4	18	2	—	21	11	2	8	—	—	0	1	8	10	4	24	6
R	18	8	0	0	—	—	0	1	5	10	3	12	22	4	0	0	—	—	0	1	9	2	6	—	
S	14	14	6	18	—	—	0	1	2	0	3	30	17	19	9	6	—	—	0	1	5	2	4	18	
T	15	5	3	6	—	—	0	1	2	10	5	6	18	10	5	14	—	—	0	1	5	12	5	30	7
U	16	11	6	4	—	—	0	1	3	15	5	4	19	16	8	12	—	—	0	1	6	17	5	28	
V	15	6	4	0	—	—	0	1	2	11	5	8	18	11	6	8	—	—	0	1	5	13	5	32	8
W	15	17	7	4	—	—	0	1	3	2	3	12	19	2	9	12	—	—	0	1	6	4	4	—	
X	12	4	0	0	—	—	0	0	11	12	2	24	—	—	—	—	—	—	—	—	—	—	—	—	†
Y	10	11	4	6	—	—	0	0	10	1	2	2	—	—	—	—	—	—	—	—	—	—	—	—	

* *See Portugal Wine*, N° 5 *and* 6.

† *See Portugal Wine*, N° 11 *and* 12.

Nº XVII.

A TABLE ſhewing the amount of the DRAWBACKS payable upon ONE TON and ONE GALLON of SPANISH WINE in Caſks, and upon ALL OTHER WINES whatſoever in Caſks not contained in the preceding Tables, imported into the PORT of LONDON, and INTO ALL OTHER PORTS of GREAT-BRITAIN, exported by Britiſh or by Strangers to the Britiſh colonies and plantations in America.

WINES imported, vocat.

SPANISH WINE, in Caſks,

Into the Port of LONDON,

If duties have been paid down as	filled for	ſale	A
		private uſe	B
		retail	C
If ſecurity has been given as	filled for	ſale	D
		private uſe	E
If duties have been paid down as	unfilled for	ſale	F
		private uſe	G
		retail	H
If ſecurity has been given as	unfilled for	ſale	I
		private uſe	K
If duties have been paid down as	filled for	priſage	L
	unfilled for	priſage	M

Into all Ports except LONDON,

If duties have been paid down as	filled for	ſale	N
		private uſe	O
		retail	P
If ſecurity has been given as	filled for	ſale	Q
		private uſe	R
If duties have been paid down as	unfilled for	ſale	S
		private uſe	T
		retail	U
If ſecurity has been given as	unfilled for	ſale	V
		private uſe	W
If duties have been paid down as	filled for	priſage	X
	unfilled for	priſage	Y

	Repaid on Exportation. To the Britiſh Colonies and Plantations in America; Having been imported																		Numerical References to the Tables following, from which theſe totals are taken.
	By Britiſh.									By Strangers.									
	The ton.						The gallon.					The ton.						The gallon.			
	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	
A	29	14	9	2	—	—	0	2	4	6	3	2	29	14	9	2	—	—	0	2	4	6	3	2	
B	30	13	0	0	—	—	0	2	5	3	5	24	30	13	0	0	—	—	0	2	5	3	5	24	1
C	31	5	0	0	—	—	0	2	5	15	1	24	31	5	0	0	—	—	0	2	5	15	1	24	
D	30	11	9	12	—	—	0	2	5	2	4	24	30	11	9	12	—	—	0	2	5	2	4	24	2
E	31	11	0	0	—	—	0	2	6	0	6	24	31	11	0	0	—	—	0	2	6	0	6	24	
F	26	8	3	13	—	—	0	2	1	3	1	1	26	8	3	13	—	—	0	2	1	3	1	1	
G	27	4	4	5	—	—	0	2	1	18	3	1	27	4	4	5	—	—	0	2	1	18	3	1	3
H	29	3	8	12	—	—	0	2	3	15	6	16	29	3	8	12	—	—	0	2	3	15	6	16	
I	27	3	3	12	—	—	0	2	1	17	3	—	27	3	3	12	—	—	0	2	1	17	3	0	4
K	28	0	2	8	—	—	0	2	2	13	3	24	28	0	2	8	—	—	0	2	2	13	3	24	
L	22	16	0	0	—	—	0	1	9	14	2	—	—	—	—	—	—	—	—	—	—	—	—	—	*
M	20	7	0	9	—	—	0	1	7	7	4	21	—	—	—	—	—	—	—	—	—	—	—	—	
N	25	13	9	2	—	—	0	2	0	9	2	2	25	13	9	2	—	—	0	2	0	9	2	2	
O	26	12	0	0	—	—	0	2	1	6	4	24	26	12	0	0	—	—	0	2	1	6	4	24	5
P	27	4	0	0	—	—	0	2	1	18	0	24	27	4	0	0	—	—	0	2	1	18	0	24	
Q	26	10	9	12	—	—	0	2	1	5	3	24	26	10	9	12	—	—	0	2	1	5	3	24	6
R	27	10	0	0	—	—	0	2	2	3	5	24	27	10	0	0	—	—	0	2	2	3	5	24	
S	22	18	1	5	—	—	0	1	9	16	2	1	22	18	1	5	—	—	0	1	9	16	2	1	
T	23	14	1	17	—	—	0	1	10	11	4	1	23	14	1	17	—	—	0	1	10	11	4	1	7
U	25	13	6	4	—	—	0	2	0	9	0	16	25	13	6	4	—	—	0	2	0	9	0	16	
V	23	13	1	4	—	—	0	1	10	10	4	—	23	13	1	4	—	—	0	1	10	10	4	0	8
W	24	10	0	0	—	—	0	1	11	6	4	24	24	10	0	0	—	—	0	1	11	6	4	24	
X	20	2	0	0	—	—	0	1	7	2	6	—	—	—	—	—	—	—	—	—	—	—	—	—	†
Y	18	0	2	17	—	—	0	1	5	3	0	21	—	—	—	—	—	—	—	—	—	—	—	—	

* *See Portugal Wine*, N° 5 *and* 6.

† *See Portugal Wine*, N° 11 *and* 12.

†

N° 1.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of SPANISH WINE into the Port of LONDON, both by Britiſh and Strangers, and entered in caſks filled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, (by proper certificates under the directions of the act of the 8 Geo. III. cap. 23.) and the Duties paid down, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																DRAWBACK payable on Exportation.															
By Britiſh in Britiſh ſhips.								By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.								Branches.	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.								To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.							
The ton.				The gallon.				The ton.				The gallon.					What part drawn back.	The ton.				The gallon.				What part drawn back.	The ton.				The gallon.		
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/30	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/30		l.	s.	d.	1/20	1/7	1/30	s.	d.	1/20	1/7	1/30		l.	s.	d.	1/20	1/7	1/30	s.	d.	1/20	1/7	1/30
4	1	0	0	0	3	17	1	—	5	8	0	0	0	5	2	6	—	Old ſubſidy — { All but 1 0 0 a ton. }	3	1	0	0	—	—	0	2	18	0	24	All —	4	1	0	0	—	—	0	3	17	1	—
3	6	0	0	0	3	2	6	—	3	6	0	0	0	3	2	6	—	Additional duty — All	3	6	0	0	—	—	0	3	2	6	—	All —	3	6	0	0	—	—	0	3	2	6	—
4	1	0	0	0	3	17	1	—	5	8	0	0	0	5	2	6	—	New ſubſidy — All	4	1	0	0	—	—	0	3	17	1	—	All —	4	1	0	0	—	—	0	3	17	1	—
1	7	0	0	0	1	5	5	—	1	16	0	0	0	1	14	2	—	One-third ſubſidy — All	1	7	0	0	—	—	0	1	5	5	—	All —	1	7	0	0	—	—	0	1	5	5	—
2	14	0	0	0	2	11	3	—	3	12	0	0	0	3	8	4	—	Two-thirds ſubſidy — All	2	14	0	0	—	—	0	2	11	3	—	All —	2	14	0	0	—	—	0	2	11	3	—
9	5	9	2	0	8	16	6	14	9	5	9	2	0	8	16	6	14	Impoſt on wine — 2/3ds	6	3	10	1	2	12	0	5	17	6	21 1/3	All —	9	5	9	2	—	—	0	8	16	6	14
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine — All	0	10	0	0	—	—	0	0	9	3	24	All —	0	10	0	0	—	—	0	0	9	3	24
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1745 — Nil	—	—	—	—	—	—	—	—	—	—	—	All —	4	0	0	0	—	—	0	3	16	1	12
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1763 — Nil	—	—	—	—	—	—	—	—	—	—	—	All but 3 10 0 a ton.	0	10	0	0	—	—	0	0	9	3	24
33	4	9	2	2	7	13	0	26	37	5	9	2	2	11	10	1	26	Total duties filled for ſale —	21	2	10	1	2	12	1	8	2	4	33 1/3	—	29	14	9	2	—	—	2	4	6	3	2
9	5	9	2	0	8	16	6	14	9	5	9	2	0	8	16	6	14	Deduct impoſt filled —	6	3	10	1	2	12	0	5	17	6	21 1/3	—	9	5	9	2	—	—	0	8	16	6	14
23	19	0	0	1	10	16	1	12	28	0	0	0	2	2	13	2	12		14	19	0	0	—	—	1	2	4	5	12	—	20	9	0	0	—	—	1	7	9	3	24
10	4	0	0	0	9	14	2	—	10	4	0	0	0	9	14	2	—	Add imp. filled for p. uſe —	6	16	0	0	—	—	0	6	9	3	24	—	10	4	0	0	—	—	0	9	14	2	—
34	3	0	0	2	8	10	3	12	38	4	0	0	3	0	7	4	12	Tot. duties as filled for p. uſe —	21	15	0	0	—	—	1	8	14	2	—	—	30	13	0	0	—	—	2	5	3	5	24
10	4	0	0	0	9	14	2	—	10	4	0	0	0	9	14	2	—	Deduct impoſt filled —	6	16	0	0	—	—	0	6	9	3	24	—	10	4	0	0	—	—	0	9	14	2	—
23	19	0	0	1	10	16	1	12	28	0	0	0	2	2	13	2	12		14	19	0	0	—	—	1	2	4	5	12	—	20	9	0	0	—	—	1	7	9	3	24
10	16	0	0	0	10	5	5	—	10	16	0	0	0	10	5	5	—	Add imp. filled for retail —	7	4	0	0	—	—	0	6	17	1	—	—	10	16	0	0	—	—	0	10	5	5	—
34	15	0	0	2	9	1	6	12	38	16	0	0	3	0	19	0	12	{ Total duties filled for retail — }	22	3	0	0	—	—	1	9	1	6	12	—	31	5	0	0	—	—	2	5	15	1	24

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz. £ 3 16 0 per ton, which is £ 0 0 3 12/20 3/7 24/30 per gallon, to each total as filled for ſale, private uſe, and retail: for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.

(628)

N° 2.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of SPANISH WINE into the Port of LONDON, both by Britiſh and Strangers, and entered in caſks filled for ſale, or private uſe, from the place of its growth, &c. or from the Iſlands of Guernſey or Jerſey, (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) the Additional duty and Impoſt bonded; together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.															DRAWBACK payable on Exportation.										
By Britiſh in Britiſh ſhips.							By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.							Branches.	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.							To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.						
The ton.				The gallon.				The ton.				The gallon.				What part drawn back.	The ton.				The gallon.				What part drawn back.	The ton.				The gallon.			
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36
4	1	0	0	0	3	17	1	—	5	8	0	0	0	5	2	6	—	Old ſubſidy	All but 1 0 0 a ton.	3	1	0	0	0	2	18	0	24	All	4	1	0	0	0	3	17	1	—
3	12	0	0	0	3	8	4	—	3	12	0	0	0	3	8	4	—	Additional duty	All	3	12	0	0	0	3	8	4	—	All	3	12	0	0	0	3	8	4	—
4	1	0	0	0	3	17	1	—	5	8	0	0	0	5	2	6	—	New ſubſidy	All	4	1	0	0	0	3	17	1	—	All	4	1	0	0	0	3	17	1	—
1	7	0	0	0	1	5	5	—	1	16	0	0	0	1	14	2	—	One-third ſubſidy	All	1	7	0	0	0	1	5	5	—	All	1	7	0	0	0	1	5	5	—
2	14	0	0	0	2	11	3	—	3	12	0	0	0	3	8	4	—	Two-thirds ſubſidy	All	2	14	0	0	0	2	11	3	—	All	2	14	0	0	0	2	11	3	—
9	16	9	12	0	9	7	3	—	9	16	9	12	0	9	7	3	—	Impoſt on wine	2/3ds	6	11	2	8	0	6	4	6	24	All	9	16	9	12	0	9	7	3	—
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine	All	0	10	0	0	0	0	9	3	24	All	0	10	0	0	0	0	9	3	24
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1745	Nil										All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1763	Nil										All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
34	1	9	12	2	8	9	2	12	38	2	9	12	3	0	6	3	12	Total duties filled for ſale		21	16	2	8	1	8	15	3	—		30	11	9	12	2	5	2	4	24
9	16	9	12	0	9	7	3	—	9	16	9	12	0	9	7	3	—	Deduct impoſt filled		6	11	2	8	0	6	4	6	24		9	16	9	12	0	9	7	3	—
24	5	0	0	1	11	1	6	12	28	6	0	0	2	2	19	0	12			15	5	0	0	1	2	10	3	12		20	15	0	0	1	7	15	1	24
10	16	0	0	0	10	5	5	—	10	16	0	0	0	10	5	5	—	Add imp. filled for p. uſe		7	4	0	0	0	6	17	1	—		10	16	0	0	0	10	5	5	—
35	1	0	0	2	9	7	4	12	39	2	0	0	3	1	4	5	12	Total duties filled for private uſe		22	9	0	0	1	9	7	4	12		31	11	0	0	2	6	0	6	24

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers drawback, viz. £ 3 16 0 *per ton, which is* £ 0 0 3 1/20 2/7 24/36 *per gallon, to each total as filled for ſale, and private uſe; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.*

N° 3.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of SPANISH WINE into the Port of London, both by Britiſh and Strangers, and entered in caſks unfilled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) and the Duties paid down, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																DRAWBACK payable on Exportation.											
By Britiſh in Britiſh ſhips.								By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.								Branches.	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.							To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.						
The ton.				The gallon.				The ton.				The gallon.					What part drawn back.	The ton.				The gallon.				What part drawn back	The ton.				The gallon.			
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36
3	10	2	8	0	3	6	6	—	4	13	7	4	0	4	9	1	—	Old ſubſidy — { All but 1 0 0 a ton. }	2	10	2	8	0	2	7	5	24	All —	3	10	2	8	0	3	6	6	—
2	17	1	8	0	2	14	2	28	2	17	1	8	0	2	14	2	28	Additional duty — All	2	17	1	8	0	2	14	2	28	All —	2	17	1	8	0	2	14	2	28
3	10	2	8	0	3	6	6	—	4	13	7	4	0	4	9	1	—	New ſubſidy — All	3	10	2	8	0	3	6	6	—	All —	3	10	2	8	0	3	6	6	—
1	3	4	16	0	1	2	2	—	1	11	2	8	0	1	9	5	—	One-third ſubſidy — All	1	3	4	16	0	1	2	2	—	All —	1	3	4	16	0	1	2	2	—
2	6	9	12	0	2	4	4	—	3	2	4	16	0	2	19	3	—	Two-thirds ſubſidy — All	2	6	9	12	0	2	4	4	—	All —	2	6	9	12	0	2	4	4	—
8	0	7	1	0	7	12	6	21	8	0	7	1	0	7	12	6	21	Impoſt on Wine — 2/3ds	5	7	0	14	0	5	1	6	26	All —	8	0	7	1	0	7	12	6	21
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine — All	0	10	0	0	0	0	9	3	24	All —	0	10	0	0	0	0	9	3	24
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1745 — Nil										All —	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1763 — Nil	—	—	—	—	—	—	—	—	—	All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
29	18	3	13	2	4	9	5	25	33	8	6	1	2	7	16	4	25	Total dut. unfilled for ſale	18	4	9	6	1	5	7	2	30		26	8	3	13	2	1	3	1	1
8	0	7	1	0	7	12	6	21	8	0	7	1	0	7	12	6	21	Deduct impoſt unfilled —	5	7	0	14	0	5	1	6	26		8	0	7	1	0	7	12	6	21
21	17	8	12	1	8	16	6	4	25	7	11	0	2	0	3	5	4		12	17	8	12	1	0	5	3	4		18	7	8	12	1	5	10	1	16
8	16	7	13	0	8	8	1	21	8	16	7	13	0	8	8	1	21	Add imp. unfill[d] for p. uſe	5	17	9	2	0	5	12	1	2		8	16	7	13	0	8	8	1	21
30	14	4	5	2	5	5	0	25	34	4	6	13	2	8	11	6	25	Tot. duties unfilled for p. uſe	18	15	5	14	1	5	17	4	6		27	4	4	5	2	1	18	3	1
8	16	7	13	0	8	8	1	21	8	16	7	13	0	8	8	1	21	Deduct impoſt unfilled —	5	17	9	2	0	5	12	1	2		8	16	7	13	0	8	8	1	21
21	17	8	12	1	8	16	6	4	25	7	11	0	2	0	3	5	4		12	17	8	12	1	0	5	3	4		18	7	8	12	1	5	10	1	16
10	16	0	0	0	10	5	5	—	10	16	0	0	0	10	5	5	—	Add imp. unfilled for retail —	7	4	0	0	0	6	17	1	—		10	16	0	0	0	10	5	5	—
32	13	8	12	2	7	2	4	4	36	3	11	0	2	10	9	3	4	{ Total duties unfilled for retail — }	20	1	8	12	1	7	2	4	4		29	3	8	12	2	3	15	6	16

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz. £ 3 5 2 8/10 per ton, which is £ 0 0 3 3/20 0/7 3/40 per gallon, to each total as unfilled for ſale, private uſe, and retail; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.

per ton, which is £ 0 0 3 $\frac{3}{20}$ $\frac{0}{7}$ $\frac{24}{36}$ per gallon, to each total as unfilled for sale and private use; for the Drawback to the British colonies or plantations in America is the same, whether the wine has been imported by British or Strangers.

N° 4.

A TABLE shewing the DUTIES payable on Importation of ONE TON and ONE GALLON of SPANISH WINE, into the Port of London, both by British and Strangers, and entered in casks unfilled for sale or private use, from the place of its growth, &c. or from the islands of Guernsey or Jersey (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) the Additional Duty and Impost bonded, together with the Drawbacks thereon to all places of lawful exportation

DUTIES payable on Importation.																DRAWBACK payable on Exportation.													
By British in British ships.							By Strangers in any legal ships, or by British in foreign ships, of the built of the country. &c.								Branches.	To all places of lawful exportation, other than the British colonies or plantations in America. By British.								To any of the British colonies or plantations in America, under the security prescribed by law. By British, and by Strangers.							
The ton.				The gallon.					The ton.				The gallon.			What part drawn back.	The ton.				The gallon.				What part drawn back.	The ton.				The gallon.			
l.	s.	d.	$\frac{1}{20}$	s.	d.	$\frac{1}{20}$	$\frac{1}{7}$	$\frac{1}{36}$	l.	s.	d.	$\frac{1}{20}$	s.	d.	$\frac{1}{20}$	$\frac{1}{7}$	$\frac{1}{36}$		l.	s.	d.	$\frac{1}{20}$	s.	d.	$\frac{1}{20}$	$\frac{1}{7}$	$\frac{1}{36}$		l.	s.	d.	$\frac{1}{20}$	s.	d.	$\frac{1}{20}$	$\frac{1}{7}$	$\frac{1}{36}$
3	10	2	8	0	3	6	6	—	4	13	7	4	0	4	9	1	—	Old subsidy — { All but 1 0 0 a ton.	2	10	2	8	0	2	7	5	24	All —	3	10	2	8	0	3	6	6	—
3	2	4	16	0	2	19	3	—	3	2	4	16	0	2	19	3	—	Additional duty — All	3	2	4	16	0	2	19	3	—	All —	3	2	4	16	0	2	19	3	—
3	10	2	8	0	3	6	6	—	4	13	7	4	0	4	9	1	—	New subsidy — All	3	10	2	8	0	3	6	6	—	All —	3	10	2	8	0	3	6	6	—
1	3	4	16	0	1	2	2	—	1	11	2	8	0	1	9	5	—	One-third subsidy — All	1	3	4	16	0	1	2	2	—	All —	1	3	4	16	0	1	2	2	—
2	6	9	12	0	2	4	4	—	3	2	4	16	0	2	19	3	—	Two-thirds subsidy — All	2	6	9	12	0	2	4	4	—	All —	2	6	9	12	0	2	4	4	—
8	10	3	12	0	8	2	1	12	8	10	3	12	0	8	2	1	12	Impost on wine — $\frac{2}{3}$ds	5	13	6	8	0	5	8	0	32	All —	8	10	3	12	0	8	2	1	12
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine — All	0	10	0	0	0	0	9	3	24	All —	0	10	0	0	0	0	9	3	24
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1745 — Nil										All —	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1763 — Nil										All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
30	13	3	12	2	5	4	0	24	34	3	6	0	2	8	10	6	24	Total dut. unfilled for sale —	18	16	6	8	1	5	18	4	8	—	27	3	3	12	2	1	17	3	—
8	10	3	12	0	8	2	1	12	8	10	3	12	0	8	2	1	12	Deduct impost unfilled —	5	13	6	8	0	5	8	0	32	—	8	10	3	12	0	8	2	1	12
22	3	0	0	1	9	1	6	12	25	13	2	8	2	0	8	5	12		13	3	0	0	1	0	10	3	12	—	18	13	0	0	1	5	15	1	24
9	7	2	8	0	8	18	2	—	9	7	2	8	0	8	18	2	—	Add imp. unfill[d] for p. use —	6	4	9	12	0	5	18	6	—	—	9	7	2	8	0	8	18	2	—
31	10	2	8	2	6	0	1	12	35	0	4	16	2	9	7	0	12	Tot. duties unfilled for p. use —	19	7	9	12	1	6	9	2	12	—	28	0	2	8	2	2	13	3	24

N. B. To the above Drawback by British to all places of lawful exportation, add the following sum to give the amount of the Strangers Drawback, viz. £ 3 5 2 $\frac{8}{20}$ per ton, which is £ 0 0 3 $\frac{3}{20}$ $\frac{0}{7}$ $\frac{24}{36}$ per gallon, to each total as unfilled for sale and private use; for the Drawback to the British colonies or plantations in America is the same, whether the wine has been imported by British or Strangers.

N° 5.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of SPANISH WINE into all Ports except LONDON, both by Britiſh and Strangers, and entered in caſks filled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, (by proper certificates under the directions of the act of the 8 Geo. III. cap. 23.) and the Duties paid down, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																Branches.	DRAWBACK payable on Exportation.															
By Britiſh in Britiſh ſhips.							By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.										To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.										To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.									
The ton.				The gallon.							The ton.				The gallon.																		
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36	l.	s	d.	1/20	s.	d.	1/20	1/7	1/36		What part drawn back.	l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36	What part drawn back.	l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36
2	14	0	0	0	2	11	3	—	4	1	0	0	0	3	17	1	—	Old ſubſidy	All but 1 0 0 a ton.	1	14	0	0	—	—	0	1	12	2	24											
3	6	0	0	0	3	2	6	—	3	6	0	0	0	3	2	6	—	Additional duty	All	3	6	0	0	—	—	0	3	2	6	—	All	3	6	0	0	—	—	0	3	2	6	—
2	14	0	0	0	2	11	3	—	4	1	0	0	0	3	17	1	—	New ſubſidy	All	2	14	0	0	—	—	0	2	11	3	—	All	2	14	0	0	—	—	0	2	11	3	—
0	18	0	0	0	0	17	1	—	1	7	0	0	0	1	5	5	—	One-third ſubſidy	All	0	18	0	0	—	—	0	0	17	1	—	All	0	18	0	0	—	—	0	0	17	1	—
1	16	0	0	0	1	14	2	—	2	14	0	0	0	2	11	3	—	Two-thirds ſubſidy	All	1	16	0	0	—	—	0	1	14	2	—	All	1	16	0	0	—	—	0	1	14	2	—
9	5	9	2	0	8	16	6	14	9	5	9	2	0	8	16	6	14	Impoſt on wine	2/3ds	6	3	10	1	2	12	0	5	17	6	21	1/3	All	9	5	9	2	—	—	0	8	16	6	14
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine	All	0	10	0	0	—	—	0	0	9	3	24	All	0	10	0	0	—	—	0	0	9	3	24
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1745	Nil													All	4	0	0	0	—	—	0	3	16	1	12
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1763	Nil													All but 3 1 0 0 a ton.	0	10	0	0	—	—	0	0	9	3	24
29	3	9	2	2	3	15	6	26	33	4	9	2	2	7	13	0	26	Total duties filled for ſale		17	1	10	1	2	12	1	4	5	3	33	1/3		25	13	9	2	—	—	2	0	9	2	2
9	5	9	2	0	8	16	6	14	9	5	9	2	0	8	16	6	14	Deduct impoſt filled		6	3	10	1	2	12	0	5	17	6	21	1/3		9	5	9	2	—	—	0	8	16	6	14
19	18	0	0	1	6	19	0	12	23	19	0	0	1	10	16	1	12			10	18	0	0	—	—	0	10	7	4	12			16	8	0	0	—	—	1	3	12	2	24
10	4	0	0	0	9	14	2	—	10	4	0	0	0	9	14	2	—	Add imp. filled for p. uſe		6	16	0	0	—	—	0	6	9	3	24			10	4	0	0	—	—	0	9	14	2	—
30	2	0	0	2	4	13	2	12	34	3	0	0	2	8	10	3	12	Tot. duties as filled for p. uſe		17	14	0	0	—	—	1	4	17	1	—			26	12	0	0	—	—	2	1	6	4	24
10	4	0	0	0	9	14	2	—	10	4	0	0	0	9	14	2	—	Deduct impoſt filled		6	16	0	0	—	—	0	6	9	3	24			10	4	0	0	—	—	0	9	14	2	—
19	18	0	0	1	6	19	0	12	23	19	0	0	1	10	16	1	12			10	18	0	0	—	—	0	10	7	4	12			16	8	0	0	—	—	1	3	12	2	24
10	16	0	0	0	10	5	5	—	10	16	0	0	0	10	5	5	—	Add imp. filled for retail		7	4	0	0	—	—	0	6	17	1	—			10	16	0	0	—	—	0	10	5	5	—
30	14	0	0	2	5	4	5	12	34	15	0	0	2	9	1	6	12	Total duties filled for retail		18	2	0	0	—	—	1	5	4	5	12			27	4	0	0	—	—	2	1	18	0	24

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz. £ 3 16 0 per ton, which is £ 0 0 3 1/20 2/7 24/36 per gallon, to each total as filled for ſale, private uſe, and retail; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.

the wine has been imported by British or Strangers.

N° 6.

A TABLE shewing the DUTIES payable on Importation of ONE TON and ONE GALLON of SPANISH WINE into all Ports except LONDON, both by British and Strangers, and entered in casks filled for sale, or private use, from the place of its growth, &c. or from the Islands of Guernsey or Jersey, (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) the Additional duty and Impost bonded; together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																DRAWBACK payable on Exportation.											
By British in British ships.							By Strangers in any legal ships, or by British in foreign ships, of the built of the country, &c.							Branches.	To all places of lawful exportation, other than the British colonies or plantations in America. By British.							To any of the British colonies or plantations in America, under the security prescribed by law. By British, and by Strangers.						
The ton.			The gallon.				The ton.			The gallon.					What part drawn back.	The ton.			The gallon.				What part drawn back.	The ton.			The gallon.		
l.	s.	d.	s.	d.			l.	s.	d.	s.	d.					l.	s.	d.		s.	d.				l.	s.	d.	s.	d.	
2	14	0	0	2	11	3	4	1	0	0	3	17	1	Old subsidy	All but 1 0 0 a ton.	1	14	0	0	1	12	2	24	All	2	14	0	0	2	11	3
3	12	0	0	3	8	4	3	12	0	0	3	8	4	Additional duty	All	3	12	0	0	3	8	4		All	3	12	0	0	3	8	4
2	14	0	0	2	11	3	4	1	0	0	3	17	1	New subsidy	All	2	14	0	0	2	11	3		All	2	14	0	0	2	11	3
0	18	0	0	0	17	1	1	7	0	0	1	5	5	One-third subsidy	All	0	18	0	0	0	17	1		All	0	18	0	0	0	17	1
1	16	0	0	1	14	2	2	14	0	0	2	11	3	Two-thirds subsidy	All	1	16	0	0	1	14	2		All	1	16	0	0	1	14	2
9	16	9	12	9	7	3	9	16	9	12	9	7	3	Impost on wine	$\frac{2}{3}$ds	6	11	2	8	6	4	6	24	All	9	16	9	12	9	7	3
0	10	0	0	0	9	3	0	10	0	0	0	9	3	Coinage on wine	All	0	10	0	0	0	9	3	24	All	0	10	0	0	0	9	3
4	0	0	0	3	16	1	4	0	0	0	3	16	1	Duty on wine 1745	Nil									All	4	0	0	0	3	16	1
4	0	0	0	3	16	1	4	0	0	0	3	16	1	Duty on wine 1763	Nil									All but 3 10 0 a ton.	0	10	0	0	0	9	3
30	0	9	12	2	4	1	34	1	9	12	2	8	9	Total duties filled for sale		17	15	2	8	1	4	18	2		26	10	9	12	2	1	5
9	16	9	12	0	9	7	9	16	9	12	0	9	7	Deduct impost filled		6	11	2	8	0	6	4	6		9	16	9	12	0	9	7
20	4	0	0	1	7	4	24	5	0	0	1	11	1			11	4	0	0	0	10	13	2		16	14	0	0	1	3	18
10	16	0	0	0	10	5	10	16	0	0	0	10	5	Add imp. filled for p. use		7	4	0	0	0	6	17	1		10	16	0	0	0	10	5
31	0	0	0	2	5	10	35	1	0	0	2	9	7	Total duties filled for private use		18	8	0	0	1	5	10	3		27	10	0	0	2	2	3

N. B. To the above Drawback by British to all places of lawful exportation, add the following sum to give the amount of the Strangers drawback, viz. £ 3 16 0 per ton, which is £ 0 0 3 $\frac{12}{20}$ $\frac{2}{7}$ $\frac{24}{36}$ per gallon, to each total as filled for sale, and private use; for the Drawback to the British colonies or plantations in America is the same, whether the wine has been imported by British or Strangers.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of SPANISH WINE into all Ports except London, both by Britiſh and Strangers, and entered in caſks unfilled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) and the Duties paid down, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.												DRAWBACK payable on Exportation.											
By Britiſh in Britiſh ſhips.							By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.					To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.							To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.					
The ton.				The gallon.			The ton.				The gallon.												
l.	s.	d.	1/20	s.	d.	1/20 1/7 1/36	l.	s.	d.	1/20	s.	d.	1/20 1/7 1/36	Branches.	What part drawn back.	l.	s.	d.	1/20	s.	d.	1/20 1/7 1/36	What part drawn back	l.	s.	d.	1/20	s.	d.	1/20 1/7 1/36
2	6	9	12	0	2	4 4 —	3	10	2	8	0	3	6 6 —	Old ſubſidy —	All but 1 0 0 a ton.	1	6	9	12	0	1	5 3 24	All —	2	6	9	12	0	2	4 4 —
2	17	1	8	0	2	14 2 28	2	17	1	8	0	2	14 2 28	Additional duty —	All —	2	17	1	8	0	2	14 2 28	All —	2	17	1	8	0	2	14 2 28
2	6	9	12	0	2	4 4 —	3	10	2	8	0	3	6 6 —	New ſubſidy —	All —	2	6	9	12	0	2	4 4 —	All —	2	6	9	12	0	2	4 4 —
0	15	7	4	0	0	14 6 —	1	3	4	16	0	1	2 2 —	One-third ſubſidy —	All —	0	15	7	4	0	0	14 6 —	All —	0	15	7	4	0	0	14 6 —
1	11	2	8	0	1	9 5 —	2	6	9	12	0	2	4 4 —	Two-thirds ſubſidy —	All —	1	11	2	8	0	1	9 5 —	All —	1	11	2	8	0	1	9 5 —
8	0	7	1	0	7	12 6 21	8	0	7	1	0	7	12 6 21	Impoſt on Wine —	2/3ds —	5	7	0	14	0	5	1 6 26	All —	8	0	7	1	0	7	12 6 21
0	10	0	0	0	0	9 3 24	0	10	0	0	0	0	9 3 24	Coinage on wine —	All —	0	10	0	0	0	0	9 3 24	All —	0	10	0	0	0	0	9 3 24
4	0	0	0	0	3	16 1 12	4	0	0	0	0	3	16 1 12	Duty on wine 1745 —	Nil —	—	—	—	—	—	—	— — — —	All —	4	0	0	0	0	3	16 1 12
4	0	0	0	0	3	16 1 12	4	0	0	0	0	3	16 1 12	Duty on wine 1763 —	Nil —	—	—	—	—	—	—	— — — —	All but 3 10 0 a ton.	0	10	0	0	0	0	9 3 24
26	8	1	5	2	1	2 6 25	29	18	3	13	2	4	9 5 25	Total dut. unfilled for ſale —		14	14	6	18	1	2	0 3 30		22	18	1	5	1	9	16 2 1
8	0	7	1	0	7	12 6 21	8	0	7	1	0	7	12 6 21	Deduct impoſt unfilled —		5	7	0	14	0	5	1 6 26		8	0	7	1	0	7	12 6 21
18	7	6	4	1	5	10 0 4	21	17	8	12	1	8	16 6 4			9	7	6	4	0	8	18 4 4		14	17	6	4	1	2	3 2 16
8	16	7	13	0	8	8 1 21	8	16	7	13	0	8	8 1 21	Add imp. unfill[d] for p. uſe —		5	17	9	2	0	5	12 1 2		8	16	7	13	0	8	8 1 21
27	4	1	17	2	1	18 1 25	30	14	4	5	2	5	5 0 25	Tot. duties unfilled for p. uſe —		15	5	3	6	1	2	10 5 6		23	14	1	17	1	10	11 4 1
8	16	7	13	0	8	8 1 21	8	16	7	13	0	8	8 1 21	Deduct impoſt unfilled —		5	17	9	2	0	5	12 1 2		8	16	7	13	0	8	8 1 21
18	7	6	4	1	5	10 0 4	21	17	8	12	1	8	16 6 4			9	7	6	4	0	8	18 4 4		14	17	6	4	1	2	3 2 16
10	16	0	0	0	10	5 5 —	10	16	0	0	0	10	5 5 —	Add imp. unfilled for retail —		7	4	0	0	0	6	17 1 —		10	16	0	0	0	10	5 5 —
29	3	6	4	2	3	15 5 4	32	13	8	12	2	7	2 4 4	Total duties unfilled for retail —		16	11	6	4	1	3	15 5 4		25	13	6	4	2	0	9 0 16

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz. £ 3 5 2 8/20 per ton, which is £ 0 0 3 2/20 0/7 24/36 per gallon, to each total as unfilled for ſale, private uſe, and retail; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.

(634)

rica is the same, whether the wine has been imported by British or Strangers.

N° 8.

A TABLE shewing the DUTIES payable on Importation of ONE TON and ONE GALLON of SPANISH WINE, into all Ports except London, both by British and Strangers, and entered in casks unfilled for sale or private use, from the place of its growth, &c. or from the islands of Guernsey or Jersey (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) the Additional Duty and Impost bonded, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																Branches.	DRAWBACK payable on Exportation.															
By British in British ships.							By Strangers in any legal ships, or by British in foreign ships, of the built of the country, &c.										To all places of lawful exportation, other than the British colonies or plantations in America. By British.								To any of the British colonies or plantations in America, under the security prescribed by law. By British, and by Strangers.							
The ton.				The gallon.				The ton.				The gallon.					What part drawn back.	The ton.				The gallon.				What part drawn back.	The ton.				The gallon.		
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36
2	6	9	12	0	2	4	4	—	3	10	2	8	0	3	6	6	—	Old subsidy	All but 1 0 0 a ton.	1	6	9	12	0	1	5	3	24	All	2	6	9	12	0	2	4	4	—
3	2	4	16	0	2	19	3	—	3	2	4	16	0	2	19	3	—	Additional duty	All	3	2	4	16	0	2	19	3	—	All	3	2	4	16	0	2	19	3	—
2	6	9	12	0	2	4	4	—	3	10	2	8	0	3	6	6	—	New subsidy	All	2	6	9	12	0	2	4	4	—	All	2	6	9	12	0	2	4	4	—
0	15	7	4	0	0	14	6	—	1	3	4	16	0	1	2	2	—	One-third subsidy	All	0	15	7	4	0	0	14	6	—	All	0	15	7	4	0	0	14	6	—
1	11	2	8	0	1	9	5	—	2	6	9	12	0	2	4	4	—	Two-thirds subsidy	All	1	11	2	8	0	1	9	5	—	All	1	11	2	8	0	1	9	5	—
8	10	3	12	0	8	2	1	12	8	10	3	12	0	8	2	1	12	Impost on wine	2/3 ds	5	13	6	8	0	5	8	0	32	All	8	10	3	12	0	8	2	1	12
0	10	0	0	0	0	9	3	24	0	10	0	0	0	0	9	3	24	Coinage on wine	All	0	10	0	0	0	0	9	3	24	All	0	10	0	0	0	0	9	3	24
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1745	Nil										All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	4	0	0	0	0	3	16	1	12	Duty on wine 1763	Nil										All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
27	3	1	4	2	1	17	1	24	30	13	3	12	2	5	4	0	24	Total dut. unfilled for sale		15	6	4	0	1	2	11	5	8		23	13	1	4	1	10	10	4	—
8	10	3	12	0	8	2	1	12	8	10	3	12	0	8	2	1	12	Deduct impost unfilled		5	13	6	8	0	5	8	0	32		8	10	3	12	0	8	2	1	12
18	12	9	12	1	5	15	0	12	22	3	0	0	1	9	1	6	12			9	12	9	12	0	9	3	4	12		15	2	9	12	1	2	8	2	24
9	7	2	8	0	8	18	2	—	9	7	2	8	0	8	18	2	—	Add imp. unfill[d] for p. use		6	4	9	12	0	5	18	6	—		9	7	2	8	0	8	18	2	—
28	0	0	0	2	2	13	2	12	31	10	2	8	2	6	0	1	12	Tot. duties unfilled for p. use		15	17	7	4	1	3	2	3	12		24	10	0	0	1	11	6	4	24

N. B. To the above Drawback by British to all places of lawful exportation, add the following sum to give the amount of the Strangers Drawback, viz £ 3 5 2 8/20 per ton, which is £ 0 0 3 2/20 0/7 24/36 per gallon, to each total as unfilled for sale and private use; for the Drawback to the British colonies or plantations in America is the same, whether the wine has been imported by British or Strangers.

No XVIII.

A TABLE ſhewing the amount of the DUTIES payable upon ONE TON and ONE GALLON of LEVANT WINE in Flaſks, or Bottles, imported into the PORT of LONDON; alſo into the Ports of BRISTOL and SOUTHAMPTON, and into ALL OTHER PORTS in Great-Britain.

WINES imported, vocat.

LEVANT WINE in Flaſks or Bottles

Into the Port of LONDON,

If duties be paid down as	filled for	ſale	in ſhips qualified	A
			in ſhips unqualified	B
		private uſe	in ſhips qualified	C
			in ſhips unqualified	D
		retail	in ſhips qualified	E
			in ſhips unqualified	F
If ſecurity be given as	filled for	ſale	in ſhips qualified	G
			in ſhips unqualified	H
		private uſe	in ſhips qualified	I
			in ſhips unqualified	K
If duties be paid down as	filled for	priſage	in ſhips qualified and unqualified	L

Into the Ports of Briſtol and Southampton,

If duties be paid down as	filled for	ſale	in ſhips qualified	M
			in ſhips unqualified	N
		private uſe	in ſhips qualified	O
			in ſhips unqualified	P
		retail	in ſhips qualified	Q
			in ſhips unqualified	R
If ſecurity be given as	filled for	ſale	in ſhips qualified	S
			in ſhips unqualified	T
		private uſe	in ſhips qualified	U
			in ſhips unqualified	V
If duties be paid down as	filled for	priſage	in ſhips qualified and unqualified	W

Into all Ports except the three abovementioned,

If duties be paid down as	filled for	ſale	in ſhips qualified	X
			in ſhips unqualified	Y
		private uſe	in ſhips qualified	Z
			in ſhips unqualified	A
		retail	in ſhips qualified	B
			in ſhips unqualified	C
If ſecurity be given as	filled for	ſale	in ſhips qualified	D
			in ſhips unqualified	E
		private uſe	in ſhips qualified	F
			in ſhips unqualified	G
If duties be paid down as	filled for	priſage	in ſhips qualified and unqualified	H

	Paid on Importation.																		Numerical References to the Tables following, from which these totals are taken.
	By British in British ships.									By Strangers in any legal ships, or By British in foreign ships, of the built of the country, &c.									
	The ton.						The gallon.						The ton.						The gallon.						
	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	
A	36	3	9	2	—	—	0	2	10	9	2	2	40	13	9	2	—	—	0	3	2	15	0	2	1
B	37	16	6	14	—	—	0	3	0	0	3	26	42	12	6	14	—	—	0	3	4	11	6	26	
C	37	2	0	0	—	—	0	2	11	6	4	24	41	12	0	0	—	—	0	3	3	12	2	24	
D	38	14	9	12	—	—	0	3	0	17	6	12	43	10	9	12	—	—	0	3	5	9	2	12	
E	37	14	0	0	—	—	0	2	11	18	0	24	42	4	0	0	—	—	0	3	4	3	5	24	
F	39	6	9	12	—	—	0	3	1	9	2	12	44	2	9	12	—	—	0	3	6	0	5	12	
G	37	0	9	12	—	—	0	2	11	5	3	24	41	10	9	12	—	—	0	3	3	11	1	24	2
H	38	14	9	12	—	—	0	3	0	17	6	12	43	10	9	12	—	—	0	3	5	9	2	12	
I	38	0	0	0	—	—	0	3	0	3	5	24	42	10	0	0	—	—	0	3	4	9	3	24	
K	39	14	0	0	—	—	0	3	1	16	1	12	44	10	0	0	—	—	0	3	6	7	4	12	
L	28	8	0	0	—	—	0	2	3	0	6	24	—	—	—	—	—	—	—	—	—	—	—	—	3
M	33	3	9	2	—	—	0	2	7	12	1	2	37	13	9	2	—	—	0	2	11	17	6	2	4
N	34	16	6	14	—	—	0	2	9	3	2	26	39	12	6	14	—	—	0	3	1	14	5	26	
O	34	2	0	0	—	—	0	2	8	9	3	24	38	12	0	0	—	—	0	3	0	15	1	24	
P	35	14	9	12	—	—	0	2	10	0	5	12	40	10	9	12	—	—	0	3	2	12	1	12	
Q	34	14	0	0	—	—	0	2	9	0	6	24	39	4	0	0	—	—	0	3	1	6	4	24	
R	36	6	9	12	—	—	0	2	10	12	1	12	41	2	9	12	—	—	0	3	3	3	4	12	
S	34	0	9	12	—	—	0	2	8	8	2	24	38	10	9	12	—	—	0	3	0	14	0	24	5
T	35	14	9	12	—	—	0	2	10	0	5	12	40	10	9	12	—	—	0	3	2	12	1	12	
U	35	0	0	0	—	—	0	2	9	6	4	24	39	10	0	0	—	—	0	3	1	12	2	24	
V	36	14	0	0	—	—	0	2	10	19	0	12	41	10	0	0	—	—	0	3	3	10	3	12	
W	25	8	0	0	—	—	0	2	0	3	5	24	—	—	—	—	—	—	—	—	—	—	—	—	6
X	31	13	9	2	—	—	0	2	6	3	4	2	36	3	9	2	—	—	0	2	10	9	2	2	7
Y	33	0	6	14	—	—	0	2	7	9	0	26	37	16	6	14	—	—	0	3	0	0	3	26	
Z	32	12	0	0	—	—	0	2	7	0	6	24	37	2	0	0	—	—	0	2	11	6	4	24	
A	33	18	9	12	—	—	0	2	8	6	3	12	38	14	9	12	—	—	0	3	0	17	6	12	
B	33	4	0	0	—	—	0	2	7	12	2	24	37	14	0	0	—	—	0	2	11	18	0	24	
C	34	10	9	12	—	—	0	2	8	17	6	12	39	6	9	12	—	—	0	3	1	9	2	12	
D	32	10	9	12	—	—	0	2	6	19	5	24	37	0	9	12	—	—	0	2	11	5	3	24	8
E	33	18	9	12	—	—	0	2	8	6	3	12	38	14	9	12	—	—	0	3	0	17	6	12	
F	33	10	0	0	—	—	0	2	7	18	0	24	38	0	0	0	—	—	0	3	0	3	5	24	
G	34	18	0	0	—	—	0	2	9	4	5	12	39	14	0	0	—	—	0	3	1	16	1	12	
H	25	8	0	0	—	—	0	2	0	3	5	24	—	—	—	—	—	—	—	—	—	—	—	—	6

N° XIX.

A TABLE ſhewing the amount of the DRAWBACKS payable upon ONE TON and ONE GALLON of LEVANT WINES in Flaſks, or Bottles, imported into the PORT of LONDON; alſo into the PORTS of BRISTOL and SOUTHAMPTON, and into ALL OTHER PORTS in Great-Britain; exported by Britiſh or by Strangers to all places of lawful exportation, other than the Britiſh colonies or plantations in America.

WINES imported, vocat. LEVANT WINES in Flaſks or Bottles

Into the Port of LONDON,

If duties have been paid down as	filled for	ſale	in ſhips qualified and unqualified	A
		private uſe	in ſhips qualified and unqualified	B
		retail	in ſhips qualified and unqualified	C
If ſecurity has been given as	filled for	ſale	in ſhips qualified and unqualified	D
		private uſe	in ſhips qualified and unqualified	E
If duties have been paid down as	filled for	priſage	in ſhips qualified and unqualified	F

Into the Ports of Briſtol and Southampton,

If duties have been paid down as	filled for	ſale	in ſhips qualified and unqualified	G
		private uſe	in ſhips qualified and unqualified	H
		retail	in ſhips qualified and unqualified	I
If ſecurity has been given as	filled for	ſale	in ſhips qualified and unqualified	K
		private uſe	in ſhips qualified and unqualified	L
If duties have been paid down as	filled for	priſage	in ſhips qualified and unqualified	M

Into all Ports except the three abovementioned,

If duties have been paid down as	filled for	ſale	in ſhips qualified and unqualified	N
		private uſe	in ſhips qualified and unqualified	O
		retail	in ſhips qualified and unqualified	P
If ſecurity has been given as	filled for	ſale	in ſhips qualified and unqualified	Q
		private uſe	in ſhips qualified and unqualified	R
If duties have been paid down as	filled for	priſage	in ſhips qualified and unqualified	S

Repaid on Exportation.

To all places of lawful Exportation, other than the British Colonies or Plantations in America.

Having been imported

	By British. The ton.						By British. The gallon.						By Strangers. The ton.						By Strangers. The gallon.						Numerical References to the Tables following, from which these Totals are taken.
	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	
A	23	13	10	1	2	12	0	1	10	11	1	33 1/3	27	18	10	1	2	12	0	2	2	12	1	21 1/3	1
B	24	6	0	0	—	—	0	1	11	2	6	—	28	11	0	0	—	—	0	2	3	3	5	24	
C	24	14	0	0	—	—	0	1	11	10	3	12	28	19	0	0	—	—	0	2	3	11	3	—	
D	24	7	2	8	—	—	0	1	11	4	0	—	28	12	2	8	—	—	0	2	3	4	6	24	2
E	25	0	0	0	—	—	0	1	11	16	1	12	29	5	0	0	—	—	0	2	3	17	1	—	
F	16	12	0	0	—	—	0	1	3	16	1	12	—	—	—	—	—	—	—	—	—	—	—	—	3
G	20	13	10	1	2	12	0	1	7	14	0	33 1/3	24	18	10	1	2	12	0	1	11	15	0	21 1/3	
H	21	6	0	0	—	—	0	1	8	5	5	—	25	11	0	0	—	—	0	2	0	6	4	24	4
I	21	14	0	0	—	—	0	1	8	13	2	12	25	19	0	0	—	—	0	2	0	14	2	—	
K	21	7	2	8	—	—	0	1	8	6	6	—	25	12	2	8	—	—	0	2	0	7	5	24	5
L	22	0	0	0	—	—	0	1	8	19	0	12	26	5	0	0	—	—	0	2	1	0	0	—	
M	13	12	0	0	—	—	0	1	0	19	0	12	—	—	—	—	—	—	—	—	—	—	—	—	6
N	19	3	10	1	2	12	0	1	6	5	3	33 1/3	23	8	10	1	2	12	0	1	10	6	3	21 1/3	
O	19	16	0	0	—	—	0	1	6	17	1	—	24	1	0	0	—	—	0	1	10	18	0	24	7
P	20	4	0	0	—	—	0	1	7	4	5	12	24	9	0	0	—	—	0	1	11	5	5	—	
Q	19	17	2	8	—	—	0	1	6	18	2	—	24	2	2	8	—	—	0	1	10	19	1	24	8
R	20	10	0	0	—	—	0	1	7	10	3	12	24	15	0	0	—	—	0	1	11	11	3	—	
S	13	12	0	0	—	—	0	1	0	19	0	12	—	—	—	—	—	—	—	—	—	—	—	—	6

N° XX.

A TABLE ſhewing the amount of the DRAWBACKS payable upon ONE TON and ONE GALLON of LEVANT WINES in Flaſks, or Bottles, imported into the PORT of LONDON; alſo into the Ports of BRISTOL and SOUTHAMPTON, and into ALL OTHER PORTS in Great-Britain; exported by Britiſh or by Strangers to the Britiſh colonies and plantations in America.

WINES imported, vocat. LEVANT WINES in Flaſks or Bottles	Into the Port of LONDON,	If duties have been paid down as	filled for	ſale	in ſhips qualified	A
					in ſhips unqualified	B
				private uſe	in ſhips qualified	C
					in ſhips unqualified	D
				retail	in ſhips qualified	E
					in ſhips unqualified	F
		If ſecurity has been given as	filled for	ſale	in ſhips qualified	G
					in ſhips unqualified	H
				private uſe	in ſhips qualified	I
					in ſhips unqualified	K
		If duties have been paid down as	filled for	priſage	in ſhips qualified and unqualified	L
	Into the Ports of Briſtol and Southampton,	If duties have been paid down as	filled for	ſale	in ſhips qualified	M
					in ſhips unqualified	N
				private uſe	in ſhips qualified	O
					in ſhips unqualified	P
				retail	in ſhips qualified	Q
					in ſhips unqualified	R
		If ſecurity has been given as	filled for	ſale	in ſhips qualified	S
					in ſhips unqualified	T
				private uſe	in ſhips qualified	U
					in ſhips unqualified	V
		If duties have been paid down as	filled for	priſage	in ſhips qualified and unqualified	W
	Into all Ports except the three abovementioned,	If duties have been paid down as	filled for	ſale	in ſhips qualified	X
					in ſhips unqualified	Y
				private uſe	in ſhips qualified	Z
					in ſhips unqualified	A
				retail	in ſhips qualified	B
					in ſhips unqualified	C
		If ſecurity has been given as	filled for	ſale	in ſhips qualified	D
					in ſhips unqualified	E
				private uſe	in ſhips qualified	F
					in ſhips unqualified	G
		If duties have been paid down as	filled for	priſage	in ſhips qualified and unqualified	H

Repaid on Exportation.

To the Britiſh Colonies and Plantations in America.

Having been imported

	By Britiſh.												By Strangers.												Numerical References to the Tables following, from which theſe totals are taken.
	The ton.						The gallon.						The ton.						The gallon.						
	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	
A	32	13	9	2	—	—	0	2	7	2	4	14	32	13	9	2	—	—	0	2	7	2	4	14	1
B	34	6	6	14	—	—	0	2	8	13	6	2	34	6	6	14	—	—	0	2	8	13	6	2	
C	33	12	0	0	—	—	0	2	8	0	0	—	33	12	0	0	—	—	0	2	8	0	0	—	
D	35	4	9	12	—	—	0	2	9	11	1	24	35	4	9	12	—	—	0	2	9	11	1	24	
E	34	4	0	0	—	—	0	2	8	11	3	—	34	4	0	0	—	—	0	2	8	11	3	—	
F	35	16	9	12	—	—	0	2	10	2	4	24	35	16	9	12	—	—	0	2	10	2	4	24	
G	33	10	9	12	—	—	0	2	7	18	6	—	33	10	9	12	—	—	0	2	7	18	6	—	2
H	35	4	9	12	—	—	0	2	9	11	1	24	35	4	9	12	—	—	0	2	9	11	1	24	
I	34	10	0	0	—	—	0	2	8	17	1	—	34	10	0	0	—	—	0	2	8	17	1	—	
K	36	4	0	0	—	—	0	2	10	9	3	24	36	4	0	0	—	—	0	2	10	9	3	24	
L	24	18	0	0	—	—	0	1	11	14	2	—	—	—	—	—	—	—	—	—	—	—	—	—	3
M	29	13	9	2	—	—	0	2	4	5	3	14	29	13	9	2	—	—	0	2	4	5	3	14	4
N	31	6	6	14	—	—	0	2	5	16	5	2	31	6	6	14	—	—	0	2	5	16	5	2	
O	30	12	0	0	—	—	0	2	5	2	6	—	30	12	0	0	—	—	0	2	5	2	6	—	
P	32	4	9	12	—	—	0	2	6	14	0	24	32	4	9	12	—	—	0	2	6	14	0	24	
Q	31	4	0	0	—	—	0	2	5	14	2	—	31	4	0	0	—	—	0	2	5	14	2	—	
R	32	16	9	12	—	—	0	2	7	5	3	24	32	16	9	12	—	—	0	2	7	5	3	24	
S	30	10	9	12	—	—	0	2	5	1	5	—	30	10	9	12	—	—	0	2	5	1	5	—	5
T	32	4	9	12	—	—	0	2	6	14	0	24	32	4	9	12	—	—	0	2	6	14	0	24	
U	31	10	0	0	—	—	0	2	6	0	0	—	31	10	0	0	—	—	0	2	6	0	0	—	
V	33	4	0	0	—	—	0	2	7	12	2	24	33	4	0	0	—	—	0	2	7	12	2	24	
W	21	18	0	0	—	—	0	1	8	17	1	—	—	—	—	—	—	—	—	—	—	—	—	—	6
X	28	3	9	2	—	—	0	2	2	16	6	14	28	3	9	2	—	—	0	2	2	16	6	14	7
Y	29	10	6	14	—	—	0	2	4	2	3	2	29	10	6	14	—	—	0	2	4	2	3	2	
Z	29	2	0	0	—	—	0	2	3	14	2	—	29	2	0	0	—	—	0	2	3	14	2	—	
A	30	8	9	12	—	—	0	2	4	19	5	24	30	8	9	12	—	—	0	2	4	19	5	24	
B	29	14	0	0	—	—	0	2	4	5	5	—	29	14	0	0	—	—	0	2	4	5	5	—	
C	31	0	9	12	—	—	0	2	5	11	1	24	31	0	9	12	—	—	0	2	5	11	1	24	
D	29	0	9	12	—	—	0	2	3	13	1	—	29	0	9	12	—	—	0	2	3	13	1	—	8
E	30	8	9	12	—	—	0	2	4	19	5	24	30	8	9	12	—	—	0	2	4	19	5	24	
F	30	0	0	0	—	—	0	2	4	11	3	—	30	0	0	0	—	—	0	2	4	11	3	—	
G	31	8	0	0	—	—	0	2	5	18	0	24	31	8	0	0	—	—	0	2	5	18	0	24	
H	21	18	0	0	—	—	0	1	8	17	1	—	—	—	—	—	—	—	—	—	—	—	—	—	6

N° 1.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into the Port of LONDON, both by Britiſh and Strangers, and entered in flaſks, or bottles, filled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, (by proper certificates under the directions of the act of the 8 Geo. III. cap. 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; and the Duties paid down, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																					
By Britiſh in Britiſh ſhips.										By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.										Branches.	
The ton.						The gallon.					The ton.					The gallon.					
l.	s.	d.	1/20	2/7	1/30	s.	d.	1/20	1/7	1/30	l.	s.	d.	1/20	1/7	1/30	s.	d.	1/20	1/7	2/30		
4	10	0	0			0	4	5	5		6	0	0	0			0	5	14	2		Old ſubſidy	A
3	14	0	0			0	3	10	3	12	3	14	0	0			0	3	10	3	12	Additional duty	B
4	10	0	0			0	4	5	5		6	0	0	0			0	5	14	2		New ſubſidy	C
1	10	0	0			0	1	8	4		2	0	0	0			0	1	18	0	24	One-third ſubſidy	D
3	0	0	0			0	2	17	1		4	0	0	0			0	3	16	1	12	Two-thirds ſubſidy	E
10	9	9	2			0	9	19	5	14	10	9	9	2			0	9	19	5	14	Impoſt on wine	F
0	10	0	0			0	0	9	3	24	0	10	0	0			0	0	9	3	24	Coinage on wine	G
4	0	0	0			0	3	16	1	12	4	0	0	0			0	3	16	1	12	Duty on wine 1745	H
4	0	0	0			0	3	16	1	12	4	0	0	0			0	3	16	1	12	Duty on wine 1763	I
36	3	9	2			2	10	9	2	2	40	13	9	2			3	2	15	0	2	Total duties as filled for ſale, in a ſhip not liable to the one per cent. inwards	K
1	12	9	12			0	1	11	1	24	1	18	9	12			0	1	16	6	24	One per cent. inwards	L
37	16	6	14			3	0	0	3	26	42	12	6	14			3	4	11	6	26	Total duties as filled for ſale, in a ſhip liable to the one per cent. inwards	M
12	2	6	14			0	11	11	0	2	12	8	6	14			0	11	16	5	2	Deduct the impoſt and one per cent. inwards as filled for ſale above	N
25	14	0	0			2	0	9	3	24	30	4	0	0			2	4	15	1	24		
11	8	0	0			0	10	17	1		11	8	0	0			0	10	17	1		Add impoſt as filled for private uſe	O
37	2	0	0			2	11	6	4	24	41	12	0	0			3	3	12	2	24	Total duties as filled for private uſe, in a ſhip not liable to the one per cent. inwards	P
1	12	9	12			0	1	11	1	24	1	18	9	12			0	1	16	6	24	One per cent. inwards	Q
38	14	9	12			3	0	17	6	12	43	10	9	12			3	5	9	2	12	Total duties as filled for private uſe, in a ſhip liable to the one per cent. inwards	R
13	0	9	12			1	0	8	2	24	13	6	9	12			1	0	14	0	24	Deduct the impoſt and one per cent. inwards as filled for private uſe	S
25	14	0	0			2	0	9	3	24	30	4	0	0			2	4	15	1	24		
12	0	0	0			0	11	8	4		12	0	0	0			0	11	8	4		Add the impoſt as filled for retail	T
37	1	0	0			2	11	18	0	24	42	4	0	0			3	4	3	5	24	Total duties as filled for retail, in a ſhip not liable to the one per cent. inwards	U
1	12	9	12			0	1	11	1	24	1	18	9	12			0	1	16	6	24	One per cent. inwards	V
39	6	9	12			3	1	9	2	12	44	2	9	12			3	6	0	5	12	Total duties as filled for retail, in a ſhip liable to the one per cent. inwards	W

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz. £ 4 5 0 *per ton, which is* £ 0 0 4 $\frac{0}{20}$ $\frac{6}{7}$ $\frac{24}{30}$ *per gallon, to each total as filled for ſale, private uſe, and retail; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.*

DRAWBACK payable on Exportation.

To all places of lawful exportation, other than the British colonies or plantations in America.

By British.

	What part drawn back.	The ton. l.	s.	d.	½	⅐	1/36	The gallon. s.	d.	½	⅐	1/36
A	All but 1 0 0 a ton.	3	10	0	0			0	3	6	4	24
B	All	3	14	0	0			0	3	10	3	12
C	All	4	10	0	0			0	4	5	5	
D	All	1	10	0	0			0	1	8	4	
E	All	3	0	0	0			0	2	17	1	
F	⅔ds	6	19	10	1	2	12	0	6	13	1	9 ⅔
G	All	0	10	0	0			0	0	9	3	24
H	Nil											
I	Nil											
K		23	13	10	1	2	12	1	10	11	1	33 ⅓
L	Nil											
M		23	13	10	1	2	12	1	10	11	1	33 ⅓
N		6	19	10	1	2	12	0	6	13	1	9 ⅓
O		16	14	0	0			1	3	18	0	24
		7	12	0	0			0	7	4	5	12
P		24	6	0	0			1	11	2	6	
Q												
R		24	6	0	0			1	11	2	6	
S		7	12	0	0			0	7	4	5	12
T		16	14	0	0			1	3	18	0	24
		8	0	0	0			0	7	12	2	24
U		24	14	0	0			1	11	10	3	12
V												
W		24	14	0	0			1	11	10	3	12

To any of the British colonies or plantations in America, under the security prescribed by law.

By British, and by Strangers.

What part drawn back.	The ton. l.	s.	d.	½	⅐	1/36	The gallon. s.	d.	½	⅐	1/36
All	4	10	0	0			0	4	5	5	
All	3	14	0	0			0	3	10	3	12
All	4	10	0	0			0	4	5	5	
All	1	10	0	0			0	1	8	4	
All	3	0	0	0			0	2	17	1	
All	10	9	9	2			0	9	19	5	14
All	0	10	0	0			0	0	9	3	24
All	4	0	0	0			0	3	16	1	12
All but 3 10 0 a ton.	0	10	0	0			0	0	9	3	24
	32	13	9	2			2	7	2	4	14
All	1	12	9	12			0	1	11	1	24
	34	6	6	14			2	8	13	6	2
	12	2	6	14			0	11	11	0	2
	22	4	0	0			1	9	2	6	
	11	8	0	0			0	10	17	1	
	33	12	0	0			2	8	0	0	
	1	12	9	12			0	1	11	1	24
	35	4	9	12			2	9	11	1	24
	13	0	9	12			1	0	8	2	24
	22	4	0	0			1	9	2	6	
	12	0	0	0			0	11	8	4	
	34	4	0	0			2	8	11	3	
	1	12	9	12			0	1	11	1	24
	35	16	9	12			2	10	2	4	24

N° 2.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into the Port of LONDON, both by Britiſh and Strangers, and entered in flaſks, or bottles, filled for ſale, or private uſe, from the place of its growth, &c. or from the Iſlands of Guernſey or Jerſey, (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; the Additional duty and Impoſt bonded; together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																				
By Britiſh in Britiſh ſhips.									By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.										Branches.	
The ton.						The gallon.					The ton.					The gallon.					
l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36	
4	10	0	0	—	—	0	4	5	5	—	6	0	0	0	—	—	0	5	14	2	—	Old ſubſidy — A
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Additional duty — B
4	10	0	0	—	—	0	4	5	5	—	6	0	0	0	—	—	0	5	14	2	—	New ſubſidy — C
1	10	0	0	—	—	0	1	8	4	—	2	0	0	0	—	—	0	1	18	0	24	One-third ſubſidy — D
3	0	0	0	—	—	0	2	17	1	—	4	0	0	0	—	—	0	3	16	1	12	Two-thirds ſubſidy — E
11	0	9	12	—	—	0	10	10	2	—	11	0	9	12	—	—	0	10	10	2	—	Impoſt on wine — F
0	10	0	0	—	—	0	0	9	3	24	0	10	0	0	—	—	0	0	9	3	24	Coinage on wine — G
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1745 — H
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1763 — I
37	0	9	12	—	—	2	11	5	3	24	41	10	9	12	—	—	3	3	11	1	24	Total duties as filled for ſale, in a ſhip not liable to the one per cent. inwards — K
1	14	0	0	—	—	0	1	12	2	24	2	0	0	0	—	—	0	1	18	0	24	One per cent. inwards — L
38	14	9	12	—	—	3	0	17	6	12	43	10	9	12	—	—	3	5	9	2	12	Total duties as filled for ſale, in a ſhip liable to the one per cent. inwards — M
12	14	9	12	—	—	1	0	2	4	24	13	0	9	12	—	—	1	0	8	2	24	Deduct the impoſt and one per cent. inwards as filled for ſale above — N
26	0	0	0	—	—	2	0	15	1	24	30	10	0	0	—	—	2	5	0	6	24	
12	0	0	0	—	—	0	11	8	4	—	12	0	0	0	—	—	0	11	8	4	—	Add the imp. as filled for priv. uſe O
38	0	0	0	—	—	3	0	3	5	24	42	10	0	0	—	—	3	4	9	3	24	Total duties as filled for private uſe in a ſhip not liable to the one per cent. inwards — P
1	14	0	0	—	—	0	1	12	2	24	2	0	0	0	—	—	0	1	18	0	24	One per cent. inwards — Q
39	14	0	0	—	—	3	1	16	1	12	44	10	0	0	—	—	3	6	7	4	12	Total duties as filled for private uſe in a ſhip liable to the one per cent. inwards — R

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers drawback, viz. £ 4 5 0 *per ton, which is* £ 0 0 4 $\frac{0}{20}$ $\frac{6}{7}$ $\frac{24}{36}$ *per gallon, to each total as filled for ſale, and private uſe; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.*

DRAWBACK payable on Exportation.

	To all places of lawful exportation, other than the Britiſh colonies or plantations in America.											To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law.										
	By Britiſh.											By Britiſh, and by Strangers.										
	What part drawn back.	The ton.						The gallon.					What part drawn back.	The ton.						The gallon.			
		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36
A	All but 1 0 0 a ton.	3	10	0	0			0	3	6	4	24	All	4	10	0	0			0	4	5	5	
B	All	4	0	0	0			0	3	16	1	12	All	4	0	0	0			0	3	16	1	12
C	All	4	10	0	0			0	4	5	5		All	4	10	0	0			0	4	5	5	
D	All	1	10	0	0			0	1	8	4		All	1	10	0	0			0	1	8	4	
E	All	3	0	0	0			0	2	17	1		All	3	0	0	0			0	2	17	1	
F	2/3ds	7	7	2	8			0	7	0	1	12	All	11	0	9	12			0	10	10	2	
G	All	0	10	0	0			0	0	9	3	24	All	0	10	0	0			0	0	9	3	24
H	Nil												All	4	0	0	0			0	3	16	1	12
I	Nil												All but 3 10 0 a ton.	0	10	0	0			0	0	9	3	24
K		24	7	2	8			1	11	4	0			33	10	9	12			2	7	18	6	
L	Nil												All	1	14	0	0			0	1	12	2	24
M		24	7	2	8			1	11	4	0			35	4	9	12			2	9	11	1	24
N		7	7	2	8			0	7	0	1	12		12	14	9	12			1	0	2	4	24
O		17	0	0	0			1	4	3	5	24		22	10	0	0			1	9	8	4	
		8	0	0	0			0	7	12	2	24		12	0	0	0			0	11	8	4	
P		25	0	0	0			1	11	16	1	12		34	10	0	0			2	8	17	1	
Q														1	14	0	0			0	1	12	2	24
R		25	0	0	0			1	11	16	1	12		36	4	0	0			2	10	9	3	24

N° 3.

A TABLE ſhewing the Duties payable on ONE TON and ONE GALLON of LEVANT WINE, imported, in bottles, into the Port of LONDON, and entered as filled for priſage, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES									Branches.	DRAWBACK payable on Exportation.								
Payable on Importation.										To all places of lawful exportation, other than the Britiſh colonies or plantations in America.					To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law.				
The ton.				The gallon.						What part drawn back.	The ton.			The gallon.			What part drawn back	The ton.			The gallon.		
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/30			l.	s.	d.	1/20	s.	d.	1/20	1/7	1/30		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/30
4	10	0	0	0	4	5	5		New ſubſidy	All	4	10	0	0	0	4	5	5		All	4	10	0	0	0	4	5	5	
1	10	0	0	0	1	8	4		One-third ſubſidy	All	1	10	0	0	0	1	8	4		All	1	10	0	0	0	1	8	4	
3	0	0	0	0	2	17	1		Two-thirds ſubſidy	All	3	0	0	0	0	2	17	1		All	3	0	0	0	0	2	17	1	
11	8	0	0	0	10	17	1		Impoſt on wine	2/3ds	7	12	0	0	0	7	4	5	12	All	11	8	0	0	0	10	17	1	
4	0	0	0	0	3	16	1	12	Duty on wine 1745	Nil										All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	Duty on wine 1763	Nil										All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
28	8	0	0	2	3	0	6	24	Total		16	12	0	0	1	3	16	1	12		24	18	0	0	1	11	14	2	

N° 4.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into the Ports of BRISTOL and SOUTHAMPTON, both by Britiſh and Strangers, and entered in flaſks, or bottles, filled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, (by proper certificates under the directions of the act of the 8 Geo. III. cap. 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; and the Duties paid down, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.

By Britiſh in Britiſh ſhips.										By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.										Branches.	
The ton.						The gallon.					The ton.						The gallon.				
l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		
4	10	0	0	—	—	0	4	5	5	—	6	0	0	0	—	—	0	5	14	2	—	Old ſubſidy	A
3	14	0	0	—	—	0	3	10	3	12	3	14	0	0	—	—	0	3	10	3	12	Additional duty	B
3	0	0	0	—	—	0	2	17	1	—	4	10	0	0	—	—	0	4	5	5	—	New ſubſidy	C
1	0	0	0	—	—	0	0	19	0	12	1	10	0	0	—	—	0	1	8	4	—	One-third ſubſidy	D
2	0	0	0	—	—	0	1	18	0	24	3	0	0	0	—	—	0	2	17	1	—	Two-thirds ſubſidy	E
10	9	9	2	—	—	0	9	19	5	14	10	9	9	2	—	—	0	9	19	5	14	Impoſt on wine	F
0	10	0	0	—	—	0	0	9	3	24	0	10	0	0	—	—	0	0	9	3	24	Coinage on wine	G
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1745	H
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1763	I
33	3	9	2	—	—	2	7	12	1	2	37	13	9	2	—	—	2	11	17	6	2	Total duties as filled for ſale, in a ſhip not liable to the one per cent. inwards —	K
1	12	9	12	—	—	0	1	11	1	24	1	18	9	12	—	—	0	1	16	6	24	One per cent. inwards	L
34	16	6	14	—	—	2	9	3	2	26	39	12	6	14	—	—	3	1	14	5	26	Total duties as filled for ſale, in a ſhip liable to the one per cent. inwards	M
12	2	6	14	—	—	0	11	11	0	2	12	8	6	14	—	—	0	11	16	5	2	Deduct the impoſt and one per cent. inwards as filled for ſale above	N
22	14	0	0	—	—	1	9	12	2	24	27	4	0	0	—	—	2	1	18	0	24		
11	8	0	0	—	—	0	10	17	1	—	11	8	0	0	—	—	0	10	17	1	—	Add impoſt as filled for private uſe	O
34	2	0	0	—	—	2	8	9	3	24	38	12	0	0	—	—	3	0	15	1	24	Total duties as filled for private uſe, in a ſhip not liable to the one per cent. inwards	P
1	12	9	12	—	—	0	1	11	1	24	1	18	9	12	—	—	0	1	16	6	24	One per cent. inwards	Q
35	14	9	12	—	—	2	10	0	5	12	40	10	9	12	—	—	3	2	12	1	12	Total duties as filled for private uſe, in a ſhip liable to the one per cent. inwards	R
13	0	9	12	—	—	1	0	8	2	24	13	6	9	12	—	—	1	0	14	0	24	Deduct the impoſt and one per cent. inwards as filled for private uſe —	S
22	14	0	0	—	—	1	9	12	2	24	27	4	0	0	—	—	2	1	18	0	24		
12	0	0	0	—	—	0	11	8	4	—	12	0	0	0	—	—	0	11	8	4	—	Add the impoſt as filled for retail	T
34	14	0	0	—	—	2	9	0	6	24	39	4	0	0	—	—	3	1	6	4	24	Total duties as filled for retail, in a ſhip not liable to the one per cent. inwards	U
1	12	9	12	—	—	0	1	11	1	24	1	18	9	12	—	—	0	1	16	6	24	One per cent. inwards	V
36	6	9	12	—	—	2	10	12	1	12	41	2	9	12	—	—	3	3	3	4	12	Total duties as filled for retail, in a ſhip liable to the one per cent. inwards —	W

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz. £ 4 5 0 *per ton, which is* £ 0 0 4 $\frac{0}{20}$ $\frac{6}{7}$ $\frac{24}{36}$ *per gallon, to each total as filled for ſale, private uſe, and retail; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.*

DRAWBACK payable on Exportation.

	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.											To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.										
	What part drawn back.	The ton.						The gallon.					What part drawn back.	The ton.						The gallon.				
		l.	s	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36
A	All but 1 0 0 a ton.	3	10	0	0	—	—	0	3	6	4	24	All —	4	10	0	0	—	—	0	4	5	5	—
B	All —	3	14	0	0	—	—	0	3	10	3	12	All —	3	14	0	0	—	—	0	3	10	3	12
C	All —	3	0	0	0	—	—	0	2	17	1	—	All —	3	0	0	0	—	—	0	2	17	1	—
D	All —	1	0	0	0	—	—	0	0	19	0	12	All —	1	0	0	0	—	—	0	0	19	0	12
E	All —	2	0	0	0	—	—	0	1	18	0	24	All —	2	0	0	0	—	—	0	1	18	0	24
F	2/3ds —	6	19	10	1	2	12	0	6	13	1	9 1/3	All —	10	9	9	2	—	—	0	9	19	5	14
G	All —	0	10	0	0	—	—	0	0	9	3	24	All —	0	10	0	0	—	—	0	0	9	3	24
H	Nil —												All —	4	0	0	0	—	—	0	3	16	1	12
I	Nil —												All but 3 10 0 a ton.	0	10	0	0	—	—	0	0	9	3	24
K	—	20	13	10	1	2	12	1	7	14	0	33 1/3	—	29	13	9	2	—	—	2	4	5	3	14
L	Nil —												All —	1	12	9	12	—	—	0	1	11	1	24
M	—	20	13	10	1	2	12	1	7	14	0	33 1/3	—	31	6	6	14	—	—	2	5	16	5	2
N	—	6	19	10	1	2	12	0	6	13	1	9 1/3	—	12	2	6	14	—	—	0	11	11	0	2
O	—	13	14	0	0	—	—	1	1	0	6	24	—	19	4	0	0	—	—	1	6	5	5	—
		7	12	0	0	—	—	0	7	4	5	12	—	11	8	0	0	—	—	0	10	17	1	—
P	—	21	6	0	0	—	—	1	8	5	5	—	—	30	12	0	0	—	—	2	5	2	6	—
Q	—												—	1	12	9	12	—	—	0	1	11	1	24
R	—	21	6	0	0	—	—	1	8	5	5	—	—	32	4	9	12	—	—	2	6	14	0	24
S	—	7	12	0	0	—	—	0	7	4	5	12	—	13	0	9	12	—	—	1	0	8	2	24
T	—	13	14	0	0	—	—	1	1	0	6	24	—	19	4	0	0	—	—	1	6	5	5	—
		8	0	0	0	—	—	0	7	12	2	24	—	12	0	0	0	—	—	0	11	8	4	—
U	—	21	14	0	0	—	—	1	8	13	2	12	—	31	4	0	0	—	—	2	5	14	2	—
V	—												—	1	12	9	12	—	—	0	1	11	1	24
W	—	21	14	0	0	—	—	1	8	13	2	12	—	32	16	9	12	—	—	2	7	5	3	24

N° 5.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into the Ports of BRISTOL and SOUTHAMPTON, both by Britiſh and Strangers, and entered in flaſks, or bottles, filled for ſale, or private uſe, from the place of its growth, &c. or from the Iſlands of Guernſey or Jerſey, (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; the Additional duty and Impoſt bonded; together with the Drawbacks thereon to all places of lawful exportation.

| DUTIES payable on Importation. | | |

DRAWBACK payable on Exportation.

	To all places of lawful exportation, other than the Britiſh colonies or plantations in America. By Britiſh.											To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law. By Britiſh, and by Strangers.										
	What part drawn back.	The ton.						The gallon.					What part drawn back.	The ton.						The gallon.				
		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36
A	All but 1 0 0 a ton.	3	10	0	0			0	3	6	4	24	All	4	10	0	0			0	4	5	5	
B	All	4	0	0	0			0	3	16	1	12	All	4	0	0	0			0	3	16	1	12
C	All	3	0	0	0			0	2	17	1		All	3	0	0	0			0	2	17	1	
D	All	1	0	0	0			0	0	19	0	12	All	1	0	0	0			0	0	19	0	12
E	All	2	0	0	0			0	1	18	0	24	All	2	0	0	0			0	1	18	0	24
F	2/3ds	7	7	2	8			0	7	0	1	12	All	11	0	9	12			0	10	10	2	
G	All	0	10	0	0			0	0	9	3	24	All	0	10	0	0			0	0	9	3	24
H	Nil												All	4	0	0	0			0	3	16	1	12
I	Nil												All but 3 10 0 a ton.	0	10	0	0			0	0	9	3	24
K		21	7	2	8			1	8	6	6			30	10	9	12			2	5	1	5	
L	Nil												All	1	14	0	0			0	1	12	224	
M		21	7	2	8			1	8	6	6			32	4	9	12			2	6	14	0	24
N		7	7	2	8			0	7	0	1	12		12	14	9	12			1	0	2	4	24
O		14	0	0	0			1	1	6	4	24		19	10	0	0			1	6	11	3	
		8	0	0	0			0	7	12	2	24		12	0	0	0			0	11	8	4	
P		22	0	0	0			1	8	19	0	12		31	10	0	0			2	6	0	0	
Q														1	14	0	0			0	1	12	224	
R		22	0	0	0			1	8	19	0	12		33	4	0	0			2	7	12	224	

N° 6.

A TABLE ſhewing the Duties payable on ONE TON and ONE GALLON of LEVANT WINE, imported, in bottles, into all Ports except LONDON, and entered as filled for priſage, together with the Drawbacks thereon to all places of lawful exportation.

Duties payable on Importation.								Branches.	Drawback payable on Exportation.								
The ton.				The gallon.					To all places of lawful exportation, other than the Britiſh colonies or plantations in America.					To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law.					
									What part drawn back.	The ton.			The gallon.			What part drawn back.	The ton.			The gallon.		
l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	s.	d.	1/20	1/7	1/36
3	0	0	0	0	2	17	1	—	All	3	0	0	0	0	2	17	1	—	All	3	0	0	0	0	2	17	1	—
1	0	0	0	0	0	19	0	12	All	1	0	0	0	0	0	19	0	12	All	1	0	0	0	0	0	19	0	12
2	0	0	0	0	1	18	0	24	All	2	0	0	0	0	1	18	0	24	All	2	0	0	0	0	1	18	0	24
11	8	0	0	0	10	17	1	—	2/3ds	7	12	0	0	0	7	4	5	12	All	11	8	0	0	0	10	17	1	—
4	0	0	0	0	3	16	1	12	Nil	—	—	—	—	—	—	—	—	—	All	4	0	0	0	0	3	16	1	12
4	0	0	0	0	3	16	1	12	Nil	—	—	—	—	—	—	—	—	—	All but 3 10 0 a ton.	0	10	0	0	0	0	9	3	24
25	8	0	0	2	0	3	5	24	Total	13	12	0	0	1	0	19	0	12		21	18	0	0	1	8	17	1	—

N° 7.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into all Ports except LONDON, BRISTOL, and SOUTHAMPTON, both by Britiſh and Strangers, and entered in flaſks, or bottles, filled for ſale, private uſe, or retail, from the place of its growth, &c. or from the iſlands of Guernſey or Jerſey, (by proper certificates under the directions of the act of the 8 Geo. III. cap. 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; the Duties paid down, together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																						
By Britiſh in Britiſh ſhips.										By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, &c.										Branches.	
The ton.						The gallon.					The ton.					The gallon.						
l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36	l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		
3	0	0	0	—	—	0	2	17	1	—	4	10	0	0	—	—	0	4	5	5	—	Old ſubſidy	A
3	14	0	0	—	—	0	3	10	3	12	3	14	0	0	—	—	0	3	10	3	12	Additional duty	B
3	0	0	0	—	—	0	2	17	1	—	4	10	0	0	—	—	0	4	5	5	—	New ſubſidy	C
1	0	0	0	—	—	0	0	19	0	12	1	10	0	0	—	—	0	1	8	4	—	One-third ſubſidy	D
2	0	0	0	—	—	0	1	18	0	24	3	0	0	0	—	—	0	2	17	1	—	Two-thirds ſubſidy	E
10	9	9	2	—	—	0	9	19	5	14	10	9	9	2	—	—	0	9	19	5	14	Impoſt on wine	F
0	10	0	0	—	—	0	0	9	3	24	0	10	0	0	—	—	0	0	9	3	24	Coinage on wine	G
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1745	H
4	0	0	0	—	—	0	3	16	1	12	4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1763	I
31	13	9	2	—	—	2	6	3	4	2	36	3	9	2	—	—	2	10	9	2	2	Total duties as filled for ſale, in a ſhip not liable to the one per cent. inwards —	K
1	6	9	12	—	—	0	1	5	3	24	1	12	9	12	—	—	0	1	11	1	24	One per cent. inwards	L
33	0	6	14	—	—	2	7	9	0	26	37	16	6	14	—	—	3	0	0	3	26	Total duties as filled for ſale, in a ſhip liable to the one per cent. inwards —	M
11	16	6	14	—	—	0	11	5	2	2	12	2	6	14	—	—	0	11	11	0	2	Deduct the impoſt and one per cent. inwards as filled for ſale above	N
21	4	0	0	—	—	1	8	3	5	24	25	14	0	0	—	—	2	0	9	3	24		
11	8	0	0	—	—	0	10	17	1	—	11	8	0	0	—	—	0	10	17	1	—	Add impoſt as filled for private uſe	O
32	12	0	0	—	—	2	7	0	6	24	37	2	0	0	—	—	2	11	6	4	24	Total duties as filled for private uſe, in a ſhip not liable to the one per cent. inwards	P
1	6	9	12	—	—	0	1	5	3	24	1	12	9	12	—	—	0	1	11	1	24	One per cent. inwards	Q
33	18	9	12	—	—	2	8	6	3	12	38	14	9	12	—	—	3	0	17	6	12	Total duties as filled for private uſe, in a ſhip liable to the one per cent. inwards	R
12	14	9	12	—	—	1	0	2	4	24	13	0	9	12	—	—	1	0	8	2	24	Deduct the impoſt and one per cent. inwards as filled for private uſe —	S
21	4	0	0	—	—	1	8	3	5	24	25	14	0	0	—	—	2	0	9	3	24		
12	0	0	0	—	—	0	11	8	4	—	12	0	0	0	—	—	0	11	8	4	—	Add the impoſt as filled for retail	T
33	4	0	0	—	—	2	7	12	2	24	37	14	0	0	—	—	2	11	18	0	24	Total duties as filled for retail, in a ſhip not liable to the one per cent. inwards	U
1	6	9	12	—	—	0	1	5	3	24	1	12	9	12	—	—	0	1	11	1	24	One per cent. inwards	V
34	10	9	12	—	—	2	8	17	6	12	39	6	9	12	—	—	3	1	9	2	12	Total duties as filled for retail, in a ſhip liable to the one per cent. inwards —	W

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers Drawback, viz. £ 4 5 0 *per ton, which is* £ 0 0 4 $\frac{0}{20}$ $\frac{6}{7}$ $\frac{24}{36}$ *per gallon, to each total as filled for ſale, private uſe, and retail; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.*

DRAWBACK payable on Exportation.

To all places of lawful exportation, other than the Britiſh colonies or plantations in America.

By Britiſh.

	What part drawn back.	The ton. l.	s.	d.	1/20	1/7	1/36	The gallon. s.	d.	1/20	1/7	1/36
A	Allbut 1 0 0 a ton.	2	0	0	0	—	—	0	1	18	0	24
B	All	3	14	0	0	—	—	0	3	10	3	12
C	All	3	0	0	0	—	—	0	2	17	1	—
D	All	1	0	0	0	—	—	0	0	19	0	12
E	All	2	0	0	0	—	—	0	1	18	0	24
F	3/4ds	6	19	10	1	2	12	0	6	13	1	9 1/3
G	All	0	10	0	0	—	—	0	0	9	3	24
H	Nil											
I	Nil											
K		19	3	10	1	2	12	1	6	5	3	33 1/3
L	Nil											
M		19	3	10	1	2	12	1	6	5	3	33 1/3
N		6	19	10	1	2	12	0	6	13	1	9 1/3
O		12	4	0	0	—	—	0	11	12	2	24
		7	12	0	0	—	—	0	7	4	5	12
P		19	16	0	0	—	—	1	6	17	1	—
Q												
R		19	16	0	0	—	—	1	6	17	1	—
S		7	12	0	0	—	—	0	7	4	5	12
T		12	4	0	0	—	—	0	11	12	2	24
		8	0	0	0	—	—	0	7	12	2	24
U		20	4	0	0	—	—	1	7	4	5	12
V												
W		20	4	0	0	—	—	1	7	4	5	12

To any of the Britiſh colonies or plantations in America, under the ſecurity preſcribed by law.

By Britiſh, and by Strangers.

What part drawn back.	The ton. l.	s.	d.	1/20	1/7	1/36	The gallon. s.	d.	1/20	1/7	1/36
All	3	0	0	0	—	—	0	2	17	1	—
All	3	14	0	0	—	—	0	3	10	3	12
All	3	0	0	0	—	—	0	2	17	1	—
All	1	0	0	0	—	—	0	0	19	0	12
All	2	0	0	0	—	—	0	1	18	0	24
All	10	9	9	2	—	—	0	9	19	5	14
All	0	10	0	0	—	—	0	0	9	3	24
All	4	0	0	0	—	—	0	3	16	1	12
All but 3 100 a ton.	0	10	0	0	—	—	0	0	9	3	24
	28	3	9	2	—	—	2	2	16	6	14
All	1	6	9	12	—	—	0	1	5	3	24
	29	10	6	14	—	—	2	4	2	3	2
	11	16	6	14	—	—	0	11	5	2	2
	17	14	0	0	—	—	1	4	17	1	—
	11	8	0	0	—	—	0	10	17	1	—
	29	2	0	0	—	—	2	3	14	2	—
	1	6	9	12	—	—	0	1	5	3	24
	30	8	9	12	—	—	2	4	19	5	24
	12	14	9	12	—	—	1	0	2	4	24
	17	14	0	0	—	—	1	4	17	1	—
	12	0	0	0	—	—	0	11	8	4	—
	29	14	0	0	—	—	2	4	5	5	—
	1	6	9	12	—	—	0	1	5	3	24
	31	0	9	12	—	—	2	5	11	1	24

N° 8.

A TABLE ſhewing the DUTIES payable on Importation of ONE TON and ONE GALLON of LEVANT WINE into all Ports except LONDON, BRISTOL and SOUTHAMPTON, both by Britiſh and Strangers, and entered in flaſks, or bottles, filled for ſale, or private uſe, from the place of its growth, &c. or from the Iſlands of Guernſey or Jerſey, (by proper certificates, under the directions of the act of the 8 Geo. III. cap. 23.) in a ſhip liable to the one per cent. inwards, and in a ſhip not liable thereto; the Additional duty and Impoſt bonded; together with the Drawbacks thereon to all places of lawful exportation.

DUTIES payable on Importation.																
By Britiſh in Britiſh ſhips.								By Strangers in any legal ſhips, or by Britiſh in foreign ſhips, of the built of the country, & .								Branches.
The ton.						The gallon.						The ton				The gallon.					
l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36	
3	0	0	0	—	—	0	2	17	1	—		4	10	0	0	—	—	0	4	5	5	—	Old ſubſidy — A
4	0	0	0	—	—	0	3	16	1	12		4	0	0	0	—	—	0	3	16	1	12	Additional duty — B
3	0	0	0	—	—	0	2	17	1	—		4	10	0	0	—	—	0	4	5	5	—	New ſubſidy — C
1	0	0	0	—	—	0	0	19	0	12		1	10	0	0	—	—	0	1	8	4	—	One-third ſubſidy — D
2	0	0	0	—	—	0	1	18	0	24		3	0	0	0	—	—	0	2	17	1	—	Two-thirds ſubſidy — E
11	0	9	12	—	—	0	10	10	2	—		11	0	9	12	—	—	0	10	10	2	—	Impoſt on wine — F
0	10	0	0	—	—	0	0	9	3	24		0	10	0	0	—	—	0	0	9	3	24	Coinage on wine — G
4	0	0	0	—	—	0	3	16	1	12		4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1745 — H
4	0	0	0	—	—	0	3	16	1	12		4	0	0	0	—	—	0	3	16	1	12	Duty on wine 1763 — I
32	10	9	12	—	—	2	6	19	5	24		37	0	9	12	—	—	2	11	5	3	24	Total duties as filled for ſale, in a ſhip not liable to the one per cent. inwards — K
1	8	0	0	—	—	0	1	6	4	24		1	14	0	0	—	—	0	1	12	2	24	ne per cent. inwards — L
33	18	9	12	—	—	2	8	6	3	12		38	14	9	12	—	—	3	0	17	6	12	Total duties as filled for ſale, in a ſhip liable to the one per cent. inwards — M
12	8	9	12	—	—	0	11	16	6	24		12	14	9	12	—	—	1	0	2	4	24	Deduct the impoſt and one per cent inwards as filled for ſale above — N
21	10	0	0	—	—	1	8	9	3	24		26	0	0	0	—	—	2	0	15	1	24	
12	0	0	0	—	—	0	11	8	4	—		12	0	0	0	—	—	0	11	8	4	—	Add the imp. as filled for priv. uſe O
33	10	0	0	—	—	2	7	18	0	24		38	0	0	0	—	—	3	0	3	5	24	Total duties as filled for private uſe in a ſhip not liable to the one per cent. inwards P
1	8	0	0	—	—	0	1	6	4	24		1	14	0	0	—	—	0	1	12	2	24	One per cent inwards — Q
34	18	0	0	—	—	2	9	4	5	12		39	14	0	0	—	—	3	1	16	1	12	Total duties as filled for private uſe in a ſhip liable to the one per cent. inwards — R

N. B. To the above Drawback by Britiſh to all places of lawful exportation, add the following ſum to give the amount of the Strangers drawback, viz. £ 4 5 0 *per ton, which is* £ 0 0 4 $\frac{0}{20}$ $\frac{6}{7}$ $\frac{24}{36}$ *per gallon, to each total as filled for ſale, and private uſe; for the Drawback to the Britiſh colonies or plantations in America is the ſame, whether the wine has been imported by Britiſh or Strangers.*

DRAWBACK payable on Exportation.

	To all places of lawful exportation, other than the British colonies or plantations in America. By British.												To any of the British colonies or plantations in America, under the security prescribed by law. By British, and by Strangers.											
	What part drawn back.	The ton.						The gallon.					What part drawn back.	The ton.						The gallon.				
		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/20	1/7	1/36		l.	s.	d.	1/20	1/7	1/36	s.	d.	1/29	1/7	1/36
A	All but 1 0 0 a ton.	2	0	0	0	—	—	0	1	18	0	24	All	3	0	0	0	—	—	0	2	17	1	—
B	All	4	0	0	0	—	—	0	3	16	1	12	All	4	0	0	0	—	—	0	3	16	1	12
C	All	3	0	0	0	—	—	0	2	17	1	—	All	3	0	0	0	—	—	0	2	17	1	—
D	All	1	0	0	0	—	—	0	0	19	0	12	All	1	0	0	0	—	—	0	0	19	0	12
E	All	2	0	0	0	—	—	0	1	18	0	24	All	2	0	0	0	—	—	0	1	18	0	24
F	1/3ds	7	7	2	8	—	—	0	7	0	1	12	All	11	0	9	12	—	—	0	10	10	2	—
G	All	0	10	0	0	—	—	0	0	9	3	24	All	0	10	0	0	—	—	0	0	9	3	24
H	Nil	—	—	—	—	—	—	—	—	—	—	—	All	4	0	0	0	—	—	0	3	16	1	12
I	Nil	—	—	—	—	—	—	—	—	—	—	—	All but 3 10 0 a ton.	0	10	0	0	—	—	0	0	9	3	24
K		19	17	2	8	—	—	1	6	18	2	—		29	0	9	12	—	—	2	3	13	1	—
L	Nil	—	—	—	—	—	—	—	—	—	—	—	All	1	8	0	0	—	—	0	1	6	4	24
M		19	17	2	8	—	—	1	6	18	2	—		30	8	9	12	—	—	2	4	19	5	24
N		7	7	2	8	—	—	0	7	0	1	12		12	8	9	12	—	—	0	11	16	6	24
		12	10	0	0	—	—	0	11	18	0	24		18	0	0	0	—	—	1	5	2	6	—
O		8	0	0	0	—	—	0	7	12	2	24		12	0	0	0	—	—	0	11	8	4	—
P		20	10	0	0	—	—	1	7	10	3	12		30	0	0	0	—	—	2	4	11	3	—
Q		—	—	—	—	—	—	—	—	—	—	—		1	8	0	0	—	—	0	1	6	4	24
R		20	10	0	0	—	—	1	7	10	3	12		31	8	0	0	—	—	2	5	18	0	24

NOTE, It is here to be obſerved, that beſides the aforeſaid duties payable to the crown, as ſtated in theſe Tables, there is a further ſum to be paid by all Strangers importing any ſort of Wines of the growth of the Levant for the uſe of the town of Southampton; for every butt or pipe, the ſum of — £ 0 10 0

By the act of 1 Geo. II. ſtat. 2. cap. 17. § 7 and 8. It is declared and enacted, "That, from "and after the 29th day of November, 1728, no Wines (other than Wines of the growth of "the dominions of the Great Duke of Tuſcany, in open flaſks; or Wines of the growth of "Turkey, or any other parts of the Levant ſeas, in the ſame manner as they have heretofore "been imported) ſhall be imported in FLASKS, or in BOTTLES, or in ANY VESSEL OR CASK "WHICH SHALL CONTAIN LESS THAN 25 GALLONS, upon pain of forfeiting the ſame, or "the value thereof."

Notwithſtanding this clauſe, it has of late been the practice to admit Wine to entry in packages for private uſe, containing leſs than the quantity abovementioned, as noted in page 4, and in page 38: and whenever any ſuch entry is, upon the particular circumſtances of the caſe, allowed in caſks, containing leſs than 25 gallons, they are charged with the ſame duty as if the Wine therein contained had been imported in bottles.

By the act of 5 Q. Ann. cap. 27. § 17. It is enacted and declared, "That any round veſſel "(commonly called a cylinder) having an even bottom, and being ſeven inches diameter "throughout, and ſix inches deep from the top of the inſide to the bottom, or any veſſel con"taining 231 cubical inches, and no more, ſhall be deemed and taken to be a lawful wine gal"lon; and that two hundred and fifty two gallons, conſiſting each of 231 cubical inches, ſhall "be deemed a ton of Wine; and that one hundred and twenty-ſix ſuch gallons ſhall be deemed "a butt, or pipe of Wine; and that ſixty-three ſuch gallons ſhall be deemed an hogſhead of "Wine."

The dimenſions of the Wine gallon therefore, being given for a cylinder, as abovementioned, the proportion which it bears to a ſquare, in order to aſcertain its content in cubical inches, will be found by multiplying the radius (or half the diameter) into half the circumference of a circle whoſe diameter is unity; thus, half of 3.141592653 the circumference of ſuch circle being multiplied by .5, will produce nearly .7854, which again being multiplied by 49, the ſquare of the cylinders diameter, and that by 6 its depth, gives nearly 231 cubical inches.

The ſame may likewiſe be found by the common rule of proportion, made uſe of to give the circumference of a circle where the diameter is known, viz. as 7 is to 22, ſo is the diameter to the circumference, half of which circumference being multiplied by the radius, and that by the depth, gives the content; thus, $3\frac{1}{2}$ being multiplied by 11, and that by 6, produces 231 cubical inches.

But by 12 Car. II. cap. 18. § 9. no Wines may be imported in any other than Britiſh or Iriſh ſhips, except ſuch ſhips as are of the built of the country of which they are the produce, or of ſuch port where ſuch Wines can only be, or moſt uſually are, firſt ſhipped for tranſportation; and whereof the maſter, and three-fourths of the mariners at leaſt, are of the ſaid country or place, under the penalty of forfeiture. And,

By 13 and 14 Car. II. cap 11. § 23. no ſort of Wines (other than Rheniſh) can be imported from the Netherlands, or Germany, upon any pretence whatſoever, in any ſort of ſhips or veſſels whatſoever, upon the penalty of forfeiture, as alſo of the ſhips and furniture: except

Wines of the growth of Hungary, which may, by the 1ſt of Q. Ann. ſtat. 1. cap. 12. § 112. be imported from Hamburgh, upon the payment of ſuch rates and duties only as are payable for Rheniſh Wines, or Wines of the growth of Germany imported.

With reſpect to damaged, corrupt, or unmerchantable Wines imported, for which the merchant ſhall refuſe to pay or ſecure the duties, and ſhall deliver up in order to be diſtilled into brandy, or made into vinegar, and with reſpect to the compenſation to be made for the freight and other charges, ſee Chapter the third, and in the Index.

A TABLE ſhewing the DRAWBACKS on FOREIGN GOODS exported in time, diſtinguiſhing ſuch as are intituled to have the whole duties paid by Britiſh, repaid, from ſuch as are intituled only to a part, or to no part thereof.

N°	SPECIES OF GOODS.	DRAWBACKS to be granted. To all places intituled by law, other than the Britiſh colonies or plantations in America.	DRAWBACKS to be granted. To the Britiſh colonies or plantations in America, if the goods be of the growth, production, or manufacture of Europe or the Eaſt-Indies.
1	APPLES	All the duties paid inwards, except half the old ſubſidy, and the whole of the duty on apples, branch N° 33.	All the duties paid inwards, except the whole of the old ſubſidy, and the whole of the duty on apples, branch N° 33.
2	BOOKS BOUND	No part of the duties paid	No part of the duties paid.
3	BORAX refined in Great-Britain, and CAMPHIRE ſo refined	All the duties paid inwards on a like quantity unrefined, except half the old ſubſidy	All the duties paid inwards on a like quantity unrefined, except the whole of the old ſubſidy.
4	CABLE YARN	No part of the duties paid	No part of the duties paid.
5	CALLICOES painted, dyed, printed, or ſtained, in PERSIA, CHINA, or EAST-INDIA		
	CALLICOES WHITE. *See pages 62 and 66.*		
6	CAMBRICKS and FRENCH LAWNS		
7	CANDLES		
8	COPPER, not imported from the Eaſt-Indies, or the coaſt of Barbary, and not exported by any of his Majeſty's ſubjects		
9	COCOA NUTS of the growth or produce of any Britiſh colony or plantation in America	All the duties paid inwards	All the duties paid inwards.
10	COFFEE of the like growth or produce		
11	CORDAGE	No part of the duties paid	No part of the duties paid.
12	CORN	*See the ſeveral ſorts under the*	*Rates inwards.*
13	CHINA EARTHEN WARE	All the duties paid inwards, except half the old ſubſidy	All the duties paid inwards, except the whole of the old ſubſidy.
14	CURRANTS — By Britiſh	All the duties paid inwards, except 1 s. 6 d. the hundred weight on the old ſubſidy	
	CURRANTS — By Strangers	All the duties paid inwards, except 1 s. 6 d. the hundred weight on the old ſubſidy, and 4½ d. the hundred wt. on the petty cuſtom	All the duties paid inwards, except the whole of the old ſubſidy, and 4½ d. per hundred weight on the petty cuſtom.
15	FRENCH GOODS	All the duties paid inwards, except half the old ſubſidy, and the whole of the French duty 2d 25 per cent.	All the duties paid inwards, except the whole of the old ſubſidy, and the whole of the French duty 2d 25 per cent.
16	HEMP UNWROUGHT, FOREIGN	All the duties paid inwards, except half the old ſubſidy	No part of the duties paid.

A TABLE shewing the DRAWBACKS on FOREIGN GOODS exported in time, diſtinguiſhing ſuch as are intituled to have the whole duties paid by Britiſh, repaid, from ſuch as are intituled only to a part, or to no part thereof.

N°	SPECIES OF GOODS.	DRAWBACK to be granted. To all places intituled by law, other than the Britiſh colonies or plantations in America.	DRAWBACK to be granted. To the Britiſh colonies or plantations in America, if the goods be of the growth, production, or manufacture of Europe or the Eaſt-Indies.
17	HIDES	All the duties paid inwards, except one half of the old ſubſ. and one-third of the duties on hides, branches N° 22 and 23.	All the duties paid inwards, except the whole of the old ſubſidy, and one-third of the duties on hides, under branches N° 22 and 23.
18	HOPS FOREIGN	All the duties paid inwards, except half the old ſubſidy, and the whole of the duty on Hops, under branch N° 34.	All the duties paid inwards, except the whole of the old ſubſidy, and the whole of the duty on Hops, under branch N° 34.
	But if to Ireland, they have no drawback.		
19	IRON and STEEL FOREIGN, and WARES MADE OF WROUGHT IRON or STEEL in foreign parts	All the duties paid inwards, except half the old ſubſidy	No part of the duties paid.
20	IRON UNWROUGHT, FOREIGN, imported in foreign-built ſhips	The ſame drawback as if it had been imported in Britiſh-built ſhips	
21	LEATHER, and WARES made thereof	All the duties paid inwards, except half the old ſubſidy, and all the duties on Hides, &c. branches N° 22 & 23.	All the duties paid inwards, except the whole of the old ſubſidy, and all the duties on Hides, &c. branches N° 22 and 23.
22	MUM FOREIGN	All the duties paid inwards, except the old ſubſidy	All the duties paid inwards, except the old ſubſidy.
23	OYSTERS, having been imported from FRANCE	No part of the duties paid	No part of the duties paid.
24	PAPER FOREIGN		
25	PARCHMENT	All the duties paid inwards, except half the old ſubſidy, and the whole of the duties on Parchment, branches N° 22 and 23.	All the duties paid inwards, except the whole of the old ſubſidy, and all the duties on Parchment, branches N° 22 and 23.
26	PEPPER	No part of the duties paid	No part of the duties paid.
27	PICTURES		
28	PERRY — By Britiſh	All the cuſtomable duties paid inwards, except 1l. per ton on the old ſubſidy	All the cuſtomable duties paid inwards, except the whole of the old ſubſidy.
	PERRY — By Strangers	All the cuſtomable duties paid inwards, except 1l. 5s. per ton on the old ſubſidy	
	But if of France, the French duty 2d 25 per cent. is not drawn back.		
29	RAPE *(of Grapes)* By Britiſh, By Strangers	Under the ſame regulations	as Perry before-mentioned.
30	SAIL-CLOTH FOREIGN, or SAILS FOREIGN-MADE	No part of the duties paid	No part of the duties paid.

A TABLE ſhewing the DRAWBACKS on FOREIGN GOODS exported in time, diſtinguiſhing ſuch as are intituled to have the whole duties paid by Britiſh, repaid, from ſuch as are intituled only to a part, or to no part thereof.

N°	Species of Goods.	Drawback to be granted. To all places intituled by law, other than the Britiſh colonies or plantations in America.	Drawback to be granted. To the Britiſh colonies or plantations in America, if the goods be of the growth, production, or manufacture of Europe or the Eaſt-Indies.
31	Silks wrought, of all ſorts — except Silk Crapes and Tiffanies of the manufacture of Italy, which draw back	No part of the duties paid —	No part of the duties paid.
		All the duties paid inwards, except one-third of the old ſubſidy, and one half of the duty on Italian Silk Crapes, and Tiffanies, under branch N° 39.	All the duties paid inwards, except the whole of the old ſubſidy, and one half of the duty on Italian Silk Crapes, and Tiffanies, under branch N° 39.
32	Skins — Beaver skins	No part of the duties paid —	No part of the duties paid.
	Calve skins	All the duties paid inwards, except one half of the old ſubſidy, and one-third of the duty on Skins, under branches N° 22 and 23. —	All the duties paid inwards, except the whole of the old ſubſidy, and one-third of the duties on Skins, under branches N° 22 and 23.
	Sheep skins, and Lamb skins, *tanned, tawed, or dreſſed*	All the duties paid inwards, except one half of the old ſubſidy, and one-third of the duty on Skins, under branch N° 22, and except the whole of the duty under branch N° 23.	All the duties paid inwards, except the whole of the old ſubſidy, and one-third of the duty on Skins, under branch N° 22, and except the whole of the branch N° 23.
	All other Skins	All the duties paid inwards, except one half of the old ſubſidy, and the whole of the branches N° 22 and 23, if they have been paid inwards	All the duties paid inwards, except the whole of the old ſubſidy, and the whole of the branches N° 22 and 23, if they have been paid inwards.
33	Silver plate	No part of the duties paid —	No part of the duties paid.
34	Snuff	All the duties paid inwards, except the whole of the old ſubſidy	All the duties paid inwards, except the whole of the old ſubſidy.
35	Sope	No part of the duties paid —	No part of the duties paid.
36	Spicery	All the duties paid inwards, except half the old ſubſidy, and one-third of the duties on Spice, under branches N° 18 and 19.	All the duties paid inwards, except the whole of the old ſubſidy, and one-third of the duties on Spice, under branches N° 18 and 19.
37	Spirits, or Rum, of the growth, produce, and manufacture of the Britiſh ſugar plantations in America — From Dominica. *Vide* Sugar, N° 42.	All the cuſtomable duties paid inwards, when regularly exported as merchandize, &c.	All the cuſtomable duties paid inwards, when regularly exported as merchandize, &c.
38	Starch, and Hair-powder made of Starch, or other Powder that will ſerve for the ſame uſes as Starch	No part of the duties paid —	No part of the duties paid.

A TABLE ſhewing the DRAWBACKS on FOREIGN GOODS exported in time, diſtinguiſhing ſuch as are intituled to have the whole duties paid by Britiſh, repaid, from ſuch as are intituled only to a part, or to no part thereof.

N°	SPECIES OF GOODS.		DRAWBACK to be granted.	
			To all places intituled by law, other than the Britiſh colonies or plantations in America.	To the Britiſh colonies or plantations in Amerita, if the goods be of the growth, production, or manufacture of Europe or the Eaſt-Indies.
39	SUGARS, or PANELES, of the growth, produce, or manufacture of any of the colonies or plantations belonging to, or in the poſſeſſion of his Majeſty, if exported within one year after importation; and if TO IRELAND, IN SHIPS NAVIGATED ACCORDING TO LAW		All the duties paid inwards —	All the duties paid inwards.
40	SUCH SUGAR, or PANELES, if exported at any time after one year, and within three years of their importation		All the duties paid inwards, except one half of the old ſubſidy	All the duties paid inwards, except one half of the old ſubſidy.
41	SUGARS of the produce or manufacture of any foreign plantation; or, SUGARS which are by law to be deemed or taken to be foreign Sugars, exported to Ireland		All the duties paid inwards, except the whole of the old ſubſidy	All the duties paid inwards, except one half of the old ſubſidy.
42	SUGAR FROM DOMINICA, uncertificated, to be warehouſed on importation; alſo, RUM, and ALL OTHER GOODS ſo uncertificated		No part of the duties paid down on ſuch warehouſing	No part of the duties paid down on ſuch warehouſing.
	IF CERTIFICATED RUM AND SUGAR		The ſame drawback as of the Britiſh plantations	The ſame drawback as of the Britiſh plantations.
	IF CERTIFICATED OTHER GOODS		All the duties paid inwards, as of a French colony or plantation, except half the old ſubſidy	All the duties paid inwards, as of a French colony or plantation, except half the old ſubſidy.
43	SYDER, or CYDER, and SYDER EAGER	By Britiſh	All the cuſtomable duties paid inwards, except 1 l. per ton on the old ſubſidy	All the cuſtomable duties paid inwards, except the whole of the old ſubſidy.
		By Strangers	All the cuſtomable duties paid inwards, except 1 l. 5 s. per ton on the old ſubſidy	
		TO IRELAND	Three-fifth parts of the duties paid inwards	
44	TEA EXPORTED as MERCHANDIZE	TO ANY OF THE BRITISH COLONIES OR PLANTATIONS IN AMERICA		All the duties paid inwards.
		TO ALL OTHER PLACES	No part of the duties paid	No part of the duties paid.

N. B. By 14 *Geo. III. cap.* 34. *all* Singlo

A TABLE ſhewing the DRAWBACKS on FOREIGN GOODS exported in time, diſtinguiſhing ſuch as are intituled to have the whole duties paid by Britiſh, repaid, from ſuch as are intituled only to a part, or to no part thereof.

N°	SPECIES OF GOODS.	DRAWBACK to be granted. To all places intituled by law, other than the Britiſh colonies or plantations in America.	DRAWBACK to be granted. To the Britiſh colonies or plantations in America, if the goods be of the growth, production, or manufacture of Europe or the Eaſt-Indies.
	Teas *on hand at 5th April, 1774, may, at any time within the ſpace of five years, to be computed from the importation thereof by the Eaſt-India company, be expoſed to ſale; and all* Bohea Teas *ſo on hand at ſame time, may be ſo expoſed to ſale, within four years; and there ſhall be allowed the like diſcounts on payments of the reſpective duties, and the like drawbacks on exportation, as merchandize to* Ireland, *or* any of the Britiſh colonies or plantations in America, *as they would have been intituled to, in caſe they had been expoſed to ſale, or exported within the term of three years; ſuch Teas being exported under the like rules, regulations, ſecurities, penalties, and forfeitures, as if the exportation thereof had been made within the term of three years, as before-mentioned.*		
45	TOBACCO of the BRITISH PLANTATIONS, viz. 1. If exported in ſhips under 20 tons, to any place —— 2 If exported in ſhips under 70 tons, to any place, EXCEPT IRELAND 3. If to be conſumed or uſed on board ſhips of war IN ANY PART OF EUROPE —— 4. If exported in any package, but only in caſks of three hundred weight, or more, EXCEPT CUT OR ROLLED —— 5. If exported in any package but in caſks, cheſts, or caſes only, each cont. 425 lb wt. or more, EXCEPT SAMPLES EXPORTED, WITH THE HOGSHEADS OUT OF WHICH TAKEN —— 6. If exported, mixed with rubbiſh or dirt, or any other matter or thing whatſoever —— 7. If exported from any other place than the port of importation; or, If unmanufactured, in any other than the original package, with the ſame marks in and with which it was at firſt imported ——	No part of the duties inwards ——	No part of the duties inwards.

A TABLE ſhewing the DRAWBACKS on FOREIGN GOODS exported in time, diſtinguiſhing ſuch as are intituled to have the whole duties paid by Britiſh, repaid, from ſuch as are intituled only to a part, or to no part thereof.

N°	SPECIES OF GOODS.	DRAWBACK to be granted. To all places intituled by law, other than the Britiſh colonies or plantations in America.	DRAWBACK to be granted. To the Britiſh colonies or plantations in America, if the goods be of the growth, production, or manufacture of Europe or the Eaſt-Indies.
	8. In all other circumſtances of regular exportation	All the duties inwards	All the duties inwards.
46	TOBACCO NOT OF THE BRITISH PLANTATIONS, viz. — SPANISH AND BRAZIL	To the amount of the old ſubſidy paid inwards, add the 8 per cent. which was deducted, and one moiety thereof is drawn back for the old ſubſidy, the whole of the new ſubſidy, the $\frac{1}{3}$ ſubſidy, impoſt, and ſubſidies 1747 and 1759, after ſuch 8 per cent. is ſo added.	The ſame as in the column preceding, except the whole of the old ſubſidy, if the Spaniſh Tobacco be European.
	TOBACCO NOT OF THE BRITISH PLANTATIONS, viz. — FRENCH PLANTATION	The ſame as above, with the addition of the impoſt 1692	
	TOBACCO NOT OF THE BRITISH PLANTATIONS, viz. — FRENCH	The ſame as above, with the addition of impoſt 1692; and obſerving that the duty of 2d 25 per cent on French goods, under branch N°16, is not drawn back	The ſame as in the column preceding, except the whole of the old ſubſidy, which is not drawn back.
47	TOBACCO STALKS or STEMS, ſeparated from the reſt of the leaf, and exported by themſelves	No drawback	No drawback.
48	VELLUM	All the duties paid inwards, except half the old ſubſidy, and the whole of the duties on Vellum, branches N° 22 and 23.	All the duties paid inwards, except the whole of the old ſubſidy, and all the duties on Vellum, branches N° 22 and 23.
49	VINEGAR — By Britiſh	All the cuſtomable duties paid inwards, except 1 l. the ton, on the old ſubſidy, all the impoſt, and the whole of the duties on Vinegar 1745, and 1763, under branches N° 14 and 15.	All the duties paid inwards, but the whole of the old ſubſidy, the Impoſt duty, and the duties on Vinegar, 1745 and 1763, under branches N° 14 and 15.
	VINEGAR — By Strangers	All the cuſtomable duties paid inwards, except 1 l. 5 s. the ton on the old ſubſidy, all the impoſt, and the whole of the duties on Vinegar 1745, and 1763, under branches N° 14 and 15.	

N. B. For the drawback of the Additional Subſidy on Eaſt-India wrought Silks, Bengals, &c. *ſee page* 93; *and for* Cowries and Arrangoes, *ſee page* 260.

A TABLE ſhewing the DRAWBACKS on FOREIGN GOODS exported in time, diſtinguiſhing ſuch as are intituled to have the whole duties paid by Britiſh, repaid, from ſuch as are intituled only to a part, or to no part thereof.

N°	SPECIES of GOODS.		DRAWBACK to be granted. To all places intituled by law, other than the Britiſh colonies or plantations in America.	DRAWBACK to be granted. To the Britiſh colonies or plantations in America, if the goods be of the growth, production, or manufacture of Europe or the Eaſt-Indies.
50	WINE, except FRENCH WINE	By Britiſh	All the duties paid inwards, except 1 l. the ton on the old ſubſidy, $\frac{1}{3}$ of the impoſt, and except the whole of the duties on Wine 1745, and 1763, under branches N° 14 and 15.	All the duties paid inwards, except 3 l. 10 s. per ton on duty on Wine 1763, under branch N° 15.
		By Strangers	All the duties paid inwards, except 1 l. 5 s the ton on the old ſubſidy, $\frac{1}{3}$ of the impoſt, and except the whole of the duties on Wine 1745, and 1763, under branches N° 14 and 15.	All the duties paid inwards, AS BY BRITISH, except 3 l. 10 s. per ton on duty on Wine 1763, under branch N° 15.
51	FRENCH WINE	By Britiſh	All the duties paid inwards, except 1 l. per ton on the old ſubſidy, $\frac{1}{3}$ of the impoſt, all the branch N° 16. of 2 d 25 per cent. on French goods, and the whole of the duties on Wine 1745, and 1763, under branches N° 14 and 15.	All the duties paid inwards, except 1 l. per ton on the old ſubſidy, $\frac{1}{3}$ of the impoſt, all the branch N° 16 of 2 d 25 per cent. on French goods, and the whole of the duties on Wine 1745, and 1763, under branches N° 14 and 15.
		By Strangers	All the duties paid inwards, except 1 l. 5 s. per ton on the old ſubſidy, $\frac{1}{3}$ of the impoſt, all the branch N° 16. of 2 d 25 per cent. on French goods, and the whole of the duties on Wine 1745, and 1763, under branches N° 14 and 15.	
52	WINE-LEES		No drawback	No drawback.
53	WIRE	Gilt Silver	All the duties paid inwards, except half the old ſubſidy, and the whole of the duties on Gilt and Silver Wire, under branch N° 23.	All the duties paid inwards, except the whole of the old ſubſidy, and all the duties on Gilt and Silver Wire, under branch N° 23.
54	ALL OTHER GOODS to all legal places, fulfilling the due requiſites of law		All the duties paid inwards, except half the old ſubſidy	All the duties paid inwards, except the whole of the old ſubſidy.

N. B. Cards *and* Dice, *when imported under the circumſtances allowed by law, and afterwards exported, do not draw back the duties under branch* N° 22.

THE END OF THE FIRST VOLUME.

ADDENDA.

Page 13, 26, 31, 56, in note of laws relative to Copper, add, 14 *Geo III. cap.* 86. § 1.
27 Add to laſt line, *and appropriated as ſtated in page* 2.
87, in note under letter (*e*) add, 14 *Geo. III. cap.* 86. § 1. *to* 24 *June*, 1781, &c.
127 Line 3, inſtead of 1774, make 1775, and add after line 8, 14 *Geo. III. cap.* 9.
302 Line 2, after *free*, add an * and then at bottom, * *For the bounty thereon, ſee Chap.* 3.

CORRIGENDA.

THE following are errors of the preſs that have eſcaped, notwithſtanding the moſt vigilant and laborious correction. The reader will take notice, that in the ordinary method of correcting, where no figures come in the caſe, the corrections might be printed in four or five lines; and the bulk of the ſpace they take, is owing to neceſſary directions for accurate inſertion.

					l.	s.	d.	20ths			l.	s.	d.	20ths	
Page 187, line	3,	column	4,	inſtead of	0	10	9	7	½	*lege*	0	9	7	2	½
187	— 13	——	4	——	1	10	2	5		—	1	6	4	7	
217	— 7	——	3	——	0	5	2	4		—	0	5	10	4	
217	— 7	——	4	——	0	2	5	4		—	0	2	3	4	
217	— 7	——	5	——	0	1	11	0		—	0	1	11	8	
227	— 1	——	1	——	0	0	3	7	½	—	0	0	3	1	½
228	— 2	——	4	——	0	1	1	10		—	0	1	3	10	
231	— 5	——	4	——	0	3	2	8		—	0	2	2	8	
231	— 15	——	4	——	0	2	11	11		—	0	1	11	11	
232	— 17	——	4	——	1	10	3	0		—	1	10	9	0	
232	— 19	——	4	——	1	10	3	0		—	1	10	9	0	
232	— 26	——	4	——	0	3	0	14		—	0	3	0	18	
234	— 27	——	4	——	0	4	9	7		—	0	4	10	7	
247	— 18	——	4	——	0	0	4	4	3/10	—	0	4	4	13	
283	— 22	——	1	——	1	12	10	0		—	0	12	10	0	
319	— 7	——	3	——	10	11	0	0		—	10	11	10	10	
377	— 4	——	1	——	0	19	9	6		—	1	19	9	6	
443	— 11 & 13	—	3 & 4	——	0	2	4	2	½	—	0	2	4	5	½

Page 28, line 21, *for* N° 37, *read* N° 36.
13, 26, 31, 56, *for* Copper Bars, *read* Copper.
435, line 16, laſt column, at Succad of Eaſt India, *for* imp. 1692, *read* imp. 1690.
497 and 509, column 2, title, *for* 11 Geo. I. *read* 8 Geo. I.
534, line 30, *for* an agreement, *read* any agreement.
539, line 16 from bottom, *for* and, *read* or; *viz.* importer or proprietor.

THE following errors in ſuch of the Wine Tables as were printed during the author's abſence that had not the benefit of being reviſed by him, have unavoidably crept in, and eſcaped the printers obſervation.

					l.	s.	d.	1/20	1/7	1/36		l.	s	d.	1/20	1/7	1/36
Page 562, line	13,	column	7,	inſtead of	7	18	9	12	0	0	*lege*	7	8	9	12	0	0
564	— 12	——	3	——	30	4	7	15			—	30	4	7	13		
564	— 13	——	4	——		0	9	6	0	32	—		0	9	6	3	21
569	— 1	——	2	——	0	2	6	16	2	26	—	0	2	6	17	2	26
574	— 9	——	4	——		0	3	16	1		—		0	3	16	1	12
587	— 37	——	2	——	0	2	4	18	0	25	—	0	2	4	18	0	4
592	— 13	——	4	——		0	10	10	10	14	—		0	10	10	0	14
606	— 12	——	4	——		2	7	16	0	21	—		2	7	16	0	24
650	— 4	——	2	——		0	0	18	0	12	—		0	0	19	0	12
650	— 5	——	2	——		0	1	19	0	24	—		0	1	18	0	24

Page 190, line 30, *for* Copper Bars are, *read* Copper is.
522, line 26, *for* Wool-felts, *read* Wool-fells.
577, line 4, in the title, *for* Impoſts, *read* Impoſt.
583, —— ditto ——
606, line 1, *for* N° 6, *read* N° 8, at top.
614, line 2, in the title, after LONDON, add BRISTOL and SOUTHAMPTON.

MVSEVM BRITANNICVM